

Company number: 2938531  
Charity number: 1042457

# Cardboard Citizens

Report and financial statements  
For the year ended 31 March 2020

# Cardboard Citizens

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### For the year ended 31 March 2020

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## Cardboard Citizens

### Reference and administrative information

For the year ended 31 March 2020

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**Company number** 2938531

**Charity number** 1042457

**Registered office and  
Operational address** 77a Greenfield Rd  
London  
E1 1EJ

**Country of registration** England & Wales

**Country of incorporation** United Kingdom

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Prue Skene	CBE	Chair
Andrew Pattison	Treasurer / Head of Finance Committee	

Riad Akbur	
Sophie Dexter	Appointed April 2019
Julie Hudson	Resigned October 2019
Linden Ife	
Chris Jullings	
Sacha Milroy	
Jon Opie	
Matthew Xia	

<b>Key Management Personnel</b>	Adrian Jackson MBE	Artistic Director & Joint Chief Executive
	Lisa Caughey	Executive Director & Joint Chief Executive
	Michael Chandler	Director of Social Change
	Adam Gallacher	Development Director
	Stuart Mullins	Associate Director
	Geetha Rabindrakumar	Director of Social Change
	Clare Robertson	Executive Producer

**Bankers** National Westminster Bank Plc  
Tower Bridge Branch  
P.O. Box 9765  
201 Tooley St  
London, SE1 2ZH

## Cardboard Citizens

### Reference and administrative information

For the year ended 31 March 2020

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**Auditor**

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON, EC1Y 0TL

# **Cardboard Citizens**

## **Trustees' annual report**

**For the year ended 31 March 2020**

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The Trustees (who are also the Directors) present their report and the audited financial statements for the year ended 31 March 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **Objectives and activities**

Cardboard Citizens' object is to advance education for the public benefit, by the promotion of the arts, in particular but not exclusively in the art of drama.

### **Vision**

We work to create a world in which theatre illuminates homelessness and the lives of homeless people, revealing truth and sometimes beauty, offering a space for debate, in which there is a home for all.

### **Mission**

Cardboard Citizens makes theatre for social change. We empower people with lived experience of homelessness and strive to change society's perceptions of homeless people.

We do this through our:

### **METHOD AND PRACTICE**

Participatory theatre informed by the Theatre of the Oppressed methodology, an approach of which we are the UK's leading practitioners. We use theatre and the process of theatre making to enable change in individuals and society.

### **THE WHO AND THE WHERE**

Telling stories that need to be told and affect change locally, nationally and internationally, on the stage, in the street, through hostels, centres and prisons opening up spaces where audiences can gain insight into the experiences of homelessness.

### **INFLUENCE**

Theatre and theatre making as a way of better understanding ourselves and how we fit into the world around us, to catalyse debate, influence opinion and stimulate change.

### **OUR ROLE AS A CREATIVE HUB**

Space in which theatre illuminates homelessness, supporting participants to develop confidence, skills, qualifications and employment.

## **Cardboard Citizens**

### **Trustees' annual report**

**For the year ended 31 March 2020**

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The Trustees review the aims, objectives and activities of the charity each year. This report looks at the charity's achievements and outcomes of its work in the reporting period. The Trustees report on the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

#### **Beneficiaries of our services**

Cardboard Citizens works with homeless, vulnerable and at-risk people, mainly in London, but also in other towns and cities in the UK and across the world. This includes young people and adults who are at risk of homelessness. Alongside the visible homeless community who sleep on the streets, we work with those living in temporary accommodation (homeless hostels, night shelters, squats, B&Bs), the hidden homeless (those staying with family or friends, or staying in squats or other insecure accommodation) and those in dangerous and unhealthy environments. Our Members have experienced homelessness, or are at risk, for a whole range of reasons, including physical and/or mental health problems, physical and/or learning disabilities, unemployment, experience of the care system, experience of the criminal justice system, substance misuse, disruptive education, abusive relationships, and refugee or asylum status.

#### **Achievements and performance**

The charity's main activities are described below. All its charitable activities focus on homeless, vulnerable and at-risk people and are undertaken to further Cardboard Citizens' charitable purposes for the public benefit.

At the beginning of 2019/20, Cardboard Citizens reviewed and revised its strategic aims:

- To reinforce the profile of CC as a theatre company, working with and for homeless people and focussing on social change
- To use theatre to achieve social change at a personal level for those who participate in the company's work and at a societal level for those who witness it
- To strengthen Cardboard Citizens as a theatre company straddling the arts and social sectors

To support these aims, there are six interlinked strands to our charitable activities:

- Workshop Programme – theatre, workshops, training and support for people over 25 years of age, with experience or at risk of homelessness
- Young Peoples' Programme – theatre, workshops, training and support for young people aged 16-25, with experience or at risk of homelessness

## Cardboard Citizens

### Trustees' annual report

For the year ended 31 March 2020

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- National Residency Programme – participatory theatre with arts and homeless sectors in cities across UK
- Hostel Theatre Tour – participatory theatre in theatres, hostels, prisons and day centres
- Event Theatre – public facing theatre for social change
- Ancillary Training - theatre training for arts, social and corporate sectors

All face to face workshop activity and performances were suspended on 17 March 2020 due to COVID-19, and our work between then and the year end focused on:

- Staying in touch with and providing remote pastoral support to our Members
- Transition to working remotely with the closure of our workspace and office
- Securing the organisation in the immediate aftermath through communication with key funders and supporters

Starting to develop plans for experimental online workshop activity, which has been developed since in 2020/21 (see Future Plans for more detail).

### Workshop Programme

Cardboard Citizens is a creative hub for excluded people where its Members (people with experience of homelessness who sign up to the company Membership scheme) can grow and develop, with the support of staff and the stimulation of arts-based workshops and training.

We aimed to increase our reach to people affected by homelessness, as well as to other marginalised groups, through an extensive workshop programme, outreach work and our Information, Advice and Guidance (IAG) support work.

Our Workshop Programme for over 25-year olds comprised the following in 19/20:

*Hear. Us. Now.* - Inspired by the book *People of Providence*, we developed a project that would connect with London & Quadrant Housing Association (L&Q) residents, in targeted London Boroughs (specifically the Silwood, Aylesbury and Hagerstown Estates), with the aim of identifying risks and developing prevention methods to tackle isolation and loneliness - its causes and effects. Using the headphone verbatim theatre technique, we collected stories from residents on the three estates, which were played back at a live event on each estate, by a mix of our actors and local people. Members were able to engage with paid work as Technical Assistants, and as Researchers gathering interviews and material for the project. We connected with a diverse range of residents, two of whom had disabilities and 14 of whom came from an ESOL (English as a Second Language) group. A number of the women from this latter group said that this was the only activity other than their English class that they engaged with, expressed that they had fun, met new people and really enjoyed the opportunity to practice their English in a fun and creative way.

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Developing a digital project to extend the reach and impact for our work - We contracted Dorothy Allen-Pickard, awarded best UK New Director at the BFI Future Film Festival 2019, to work with Shoot Media, an award-winning video content and marketing agency, to collect material that would complement the *Here. Us. Now* project. The resulting short films and digital site aims to share experiences of social housing and those of people at risk of becoming homeless.

Recruiting new Members – Outreach workshops at Crisis have been a particular success in terms of bringing new Members to us this year. We usually attract new Members through our annual production for hostels, prisons and day centres. This was planned for the end of the financial year but sadly had to be cancelled due to COVID 19.

Engaging a diverse range of artists to deliver workshops - Matthew Evans delivered a series of movement-based workshops. Forum practitioner Tony Cealy delivered a one-day Improvisation Masterclass, as well as Forum Training for Aylesbury Estate residents as part of *Here. Us. Now*. Hip-hop theatre company Beats & Elements delivered a short series of workshops exploring ensemble music making and storytelling. We delivered a set of workshops called *What's Your Story* with Nick Cassenbaum, exploring solo performance and audience engagement, and *Collaborative Theatre Making* with Anne Langford, a taster for facilitation and collaborative devising. Another series of workshops led by Director Jelena Budimir and Movement Director Rachel Yates explored real life stories focusing on movement. 23 participants attended, with 15 performing to a small audience in a sharing at Citz HQ in March just before lockdown.

Continuing to provide a dedicated Information, Advice & Guidance service for Members and participants accessing workshops. Overall the analysis of presenting issues to this service demonstrates the breadth of issues which Members experience, and the importance of our support with their employment issues, financial hardship, mental health and housing issues.

Developing a new programme, *Citz Routes*, a pilot development programme for our Members to develop their skills as practitioners and facilitators. As part of this we delivered an Ambassador Training programme to enable current Member to access paid work to support recruitment of new Members through supporting the delivery of our outreach activity.

Key indicators for the Workshop Programme:

- We engaged 392 people through workshops and performances
- We inducted 49 new Members
- We delivered 254 IAG sessions to 115 Members across the year, with employment support and mental health as the highest presenting issues
- 118 Members went on to access education, employment, training or volunteering progression outcomes

*Every time I come to Cardboard Citizens I am getting positive energy, it is the best antidepressant for me so far.* Cardboard Citizens' Member, 2019



#### Young People's Programme (Act Now)

We ran a year-round programme and support service specifically for 16-25 year olds, to explore and amplify the needs and experiences of the rising numbers of young people who are homeless, at risk or otherwise vulnerable.

Our programme in 19/20 comprised the following:

Act Now weekly drop-in sessions all year round – Delivered in partnership with the critically acclaimed High Rise Theatre, workshops have given the group a firm grounding in what Forum Theatre is and why we use it. Participants have also developed performance skills alongside understanding the responsibilities expected of actors/performers.

Act Now outreach workshops – These have the aim of providing a targeted outreach programme, to increase profile, secure new partnerships and increase recruitment. Workshops introduced the physical aspects of storytelling, acting and improvising. Young Members took on new responsibilities, such as leading warm-ups. Our partners in 2019/20 were Depaul UK (National Youth Homelessness Charity), Catch 22 and Single Homeless Project (SHP).

Young Peoples' Programme Residencies - We completed a successful collaboration with Depaul, enabling us to strengthen our understanding of best practice when exploring how to support individuals, as well as Depaul staff learning from our creative approaches. Depaul's young people have a wide range of needs and experiences – such as being gang-affiliated, being young care leavers, experiencing mental health support needs - and a vital part of the success of the residency was to create a strong wrap-around offer of support. We also delivered a second residency at Catch 22's The Hive in Camden. Following nine weekly sessions, and a week-long residency, seven young people performed an improvised piece, looking into the pressures of being a teenager today (social, educational etc.) and the effect on mental health to a small audience of 16, formed of peers and staff members.

Both residencies enabled us to train young people as Peer Ambassadors, supporting recruitment to the programme. Participants were also offered the opportunity to attend a Forum Theatre training week, achieve an Arts Award and PEARL (Personal, Employability and Reflection for Learning) qualification and become a Member. One young person was also able to secure paid work to support the delivery of workshops.

Towards the end of the year, we partnered again with Depaul and partner SHP, a London-wide charity working to prevent homelessness and help vulnerable and socially excluded people to transform their lives. This third residency was delivered in weekly sessions with an intensive week planned for the end. Unfortunately due to public health restrictions following the COVID 19 outbreak the planned one-week intensive was suspended. This resulted in participants unable to complete their qualifications.

*They've got me out of my shell. At that time I was suffering depression, and felt like I didn't have many connections. From attending Act Now sessions, I've made a number of friends, and grown so much. I even*

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### Trustees' annual report

#### For the year ended 31 March 2020

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*got the opportunity to return to The Hive and facilitate workshops, to bring other young people into Cardboard Citizens – it was absolutely amazing, and I got very good feedback.*

Catch 22 residency participant at the Hive, 2020

*Stressing My Identity* Theatre Tour - we employed seven ACT NOW Members to create a Forum Theatre piece exploring the stigma around youth homelessness, anxiety and mental health. They performed to schools' audiences at Rich Mix and as part of Southbank Centre's 18-30s Violet Nights programme, engaging across the tour a total audience of 290, 177 of which were aged 14-25.

Further development for a group of Citz Storytellers - this group attended 'Youth Mental Health training' in March. This opportunity came from Healthy Hackney: Changing Minds campaign, to empower young people to support their peers with emotional disorders like depression and anxiety. The training was delivered by young people with their own lived experience of mental health, who use their personal stories to train young people and front-line teams, alongside expert information from City and Hackney Mind psychological therapies team. This training upskilled our Citz Storytellers as a peer support system for new members joining.

Information, Advice and Guidance support – Severe mental ill health continues to be a primary barrier to sustained engagement for young people accessing our work. It continues to be a challenge to support the complex needs of our members within parameters of what the programme can offer. Despite this we have been able to support Members to achieve a variety of positive outcomes beyond our programme including securing employment with companies such as Soho Theatre, the Big House and ASDA, and accessing formal education opportunities including at Southbank University, University of East London, Central School of Speech and Drama, University of East London, and Birmingham City University.

Key indicators for the Young Peoples' Programme:

- We engaged 278 people through workshops and performances
- We inducted 19 new Members
- We delivered 159 IAG sessions to 36 Members across the year
- 46 Members went on to access education, employment, training or volunteering progression outcomes
- 25 qualifications achieved at Cardboard Citizens (Peer Mentoring, Arts Award, PEARL)

*Act Now has made me think more about why I am doing certain things. It's given me incentive to work with Citz in the future and has helped my mental state recuperate.* Young Member, 2019

### National Residencies

Cardboard Camps is our programme of residencies taking place around the country. This three-year project aims to build networks of those interested in using arts for social justice, training individuals and organisations in Cardboard Citizens techniques, and hosting residencies with partner theatres around the country. Each 'Camp' involves Cardboard Citizens partnering with a local theatre, which becomes a hub to draw in and connect local expertise, charities, housing organisations, and artistic practitioners. It is the hope that each residency forms the foundations to leave a lasting legacy to bring change for those affected by homelessness in the region. The residencies have provided strategic opportunities to raise the reach and impact of Cardboard Citizens' work.

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Our National Residencies comprised the following in 19/20:

##### **Cardboard Camp Residency in Bristol (South West)**

The Cardboard Camps residency in Bristol was based at Bristol Old Vic. From a number of outreach workshops a group of 12 people with experience of homelessness was formed to create a Forum Theatre performance drawing on their own experiences of homelessness in Bristol. The performance explored the themes of unethical landlord practice, the working environment, and the spiral of decline leading to unemployment, eviction and homelessness. We engaged Katy Rubin, founder of Theatre of the Oppressed NYC, to lead a Legislative Theatre section as part of the final performance where the audience discussed the themes of the play and made suggestions for local policy changes with the following policy experts: Councillor Paul Smith (Cabinet Member with responsibility for housing), Val Thompson (Manager of Spring of Hope women's night shelter) and Paul Blake (Campaigner for a homeless day centre in Bristol).

The residency was led by our Associate Director, Terry O'Leary, and supported by our Bristol team, with the final performance at Bristol Old Vic. The outreach partners in Bristol were Shelter, Bristol Drugs Project and the YMCA, and we also established relationships with the Wild Goose Crisis Centre and Spring of Hope women's night shelter.

Some key indicators from the Cardboard Camp in Bristol:

- 39 people attended the initial launch meeting from Bristol Council, staff from the housing sector charities and universities, and artists, 51 people attended an arts and social change event, 4 with lived experience
- 21 people were engaged in Forum Theatre training – 18 arts and social sector staff, 3 with lived experience
- 52 homeless and vulnerable people engaged in outreach workshops across 6 services in Bristol
- 12 homeless and vulnerable people took part in the intensive residency, with 10 completing and achieving a PEARL qualification
- 165 people attended the final public event at Bristol Old Vic, many of whom were from the Creative, Health, Social and Education sectors
- 87% of respondents to the post-event survey indicated that the show made them think differently about homelessness with almost half of these indicating *greatly*. 63% of respondents indicated that the event empowered them want to do something differently.

*For me Cardboard Citizens productions provide 3 main benefits in Bristol and it is so exciting to work with them. They bring self-worth and hope to our young people who act in productions, allowing them to heal themselves by telling their story; they educate the public who often think that housing is affordable and have a feeling that homeless people are all the same; and finally they bring joy to the audience in using forum theatre to let people see what life is really like for those who find themselves homeless. Dom Wood, Chief Executive Officer, 1625 Independent People*

*I came into the project and didn't know what was going on. I was in the process of discovering who I was as a person. Something happened in those few weeks though – I got it, what the performance was about. I've never experienced a high like that before. The joy I saw on the others' faces will stay with me. Residency participant, Bristol 2019*

##### **Cardboard Camp Residency in Manchester (North West)**

The Cardboard Camp in Manchester was based at the Royal Exchange Theatre. Activity included an Arts for Social Change event, network meetings and Forum Theatre training, again culminating in an intensive residency and a final performance by people with lived experience of homelessness. The group was drawn from participants in outreach activity with local social sector partners. These included Rochdale and Oldham Depaul, Wilson Carlisle House, the Men's Room, Depaul Central, CentrePoint and Back on Track. The final performance at the Royal Exchange was attended by family and friends of the participants, people who were experiencing homelessness, local social sector staff and policy makers, including the Mayor of Greater Manchester Andy Burnham. Katy Rubin again chaired the Legislative Theatre session, and the panel included Roli Barker from Fair Housing Futures; Molly Bishop, the Strategic Lead for Homelessness and Rough Sleeping at Greater Manchester Combined Authority; Dr Ruth Bromley, the Chair of the MHCC Board; Paul Dennett, the City Mayor of Salford; and Fee Plumley, the Chair of the Manchester Homelessness Partnership's Arts and Heritage Action Network.

The policy ideas that emerged from the audience discussion with the panel included: developing a Greater Manchester Bill of Rights, creating a Greater Manchester definition of what is affordable housing, and taking into account people's needs and wishes when placing someone in temporary accommodation.

Some key indicators from the Cardboard Camp in Manchester:

- 28 attended the initial launch meeting from the Council, staff from the housing sector, charities and universities, and artists
- 70 people attended an arts and social change event (7 with lived experience)
- 33 people engaged in Forum Theatre training, including 18 arts and social sector staff, 3 with lived experience
- 95 homeless and vulnerable people engaged in outreach workshops across 7 services in Manchester
- 14 homeless and vulnerable people took part in the intensive residency, with 10 completing and achieving a PEARL qualification
- 86 people attended the final public event at the Royal Exchange, with at least 25 people from the creative, health, social and education sectors

*Things have happened I wouldn't have believed possible. My outlook has changed, and the way I'm seen has changed.*

Cardboard Camps Manchester residency participant, 2020

*I found the experience of legislative theatre very useful and productive as it provided us with an opportunity to meaningfully engage and dialogue with the audience, each other, and importantly residents of Greater Manchester that have been sleeping rough or homeless (interacting with organisations and services) within the city-region.*

City Mayor of Salford, member of policy team, Manchester 2019

##### **Cardboard Camp launch in Newcastle (North East)**

The Cardboard Camp in Newcastle is based at Northern Stage. Following a launch event in October 2019, we ran an Arts for Social Change event in January 2020, which showcased fantastic local examples of how the arts are being used for social change in the region and provided an opportunity for local social sector

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organisations and arts organisations to connect. We heard from Newcastle City Council on their work around homelessness and how the Council has engaged with the arts. We have delivered training in our creative approaches to local social sector staff and arts practitioners as well as people with lived experience of homelessness from the local Fulfilling Lives programme.

#### **Cardboard Camp launch in Plymouth (South West)**

Together with Theatre Royal Plymouth, we launched the Plymouth Camp in January 2020, bringing together key social sector organisations, arts practitioners and public sector agencies including the Plymouth Complex Needs Alliance.

We have delivered training in our creative approaches to staff at local social sector partners including Path Devon, Salvation Army and Shekinah Mission and local arts practitioners, as well as people with lived experience of homelessness that have already experienced Theatre Royal Plymouth's work.

*I was able to revisit homelessness as a child in a safe space. The Forum Theatre training opened a door for me that had been locked for a long time and I could now look through that door and unpick my memories. Sometimes playing with theatre – things happen, brings things out of you that no other way could do.*  
Plymouth training participant with lived experience of homelessness, 2020

#### **Future plans for national work**

With activities in Newcastle and Plymouth cut short by the impact of COVID-19, the pandemic's general effect on our budget, and ability to deliver with theatres closed, we are currently redeveloping the remainder of the programme in collaboration with local stakeholders, with the following three priorities in mind:

- To make a direct difference to lives of people with experience of homelessness
- To share our practice and build a legacy where arts practitioners and social sector organisations collaborate for change
- To create work that helps to change local perceptions/bring about change.

#### **Hostel Theatre Tour**

Touring our artistic work to theatres, arts venues, hostels, community centres and prisons, in London and nationally, allows us to increase our profile as a theatre company for social change and to reach diverse audiences. It also allows us to create partnerships with a range of people and organisations (in both the arts and social sectors), and opens up opportunities for us to influence debate at the highest levels.

In 2019/20 we prepared to tour *Life by the Throat*, written and performed by Eve Steele to deliver 21 performances at 19 hostels, prisons, day centres and youth services in London during March/April 2020. Building on Cardboard Camps in Manchester, we also planned to deliver three performances at services in Manchester. *Life By The Throat* tells the gripping story of central character James Joseph Patrick Keogh from birth into poverty, through a downward spiral of encounters with the criminal justice system, poverty, violence and addiction. Writer/performer Eve Steele based the story on men she has known in her life and uses her own life experiences, including her encounters with the criminal justice system, as well as humour

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### Trustees' annual report

#### For the year ended 31 March 2020

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and music, to create a powerful one-person performance that is full of heart and truth. Seven CC Members were also trained as Ambassadors to lead a creative post-show discussion with audience exploring themes raised in the play.

Through the tour we aimed:

- To reach a diverse audience with lived experience of homelessness, including people with more complex needs
- For the performance to generate an emotive response from audience members and a sense of connection to the subject material which resonates with their own life experiences
- To enable participation by audience members in a post-show discussion and encouraging audiences to engage in further outreach activity or sign up to become Members
- To nurture and train Member Ambassadors to be skilled and confident in communicating with audiences and promoting our work
- To build partnerships with organisations we can collaborate with on future activity and support our social change aims
- To develop our knowledge and understanding of people experiencing homelessness and deepen our relationship with services that support these individuals, particularly those at an early stage of recovery

Plans to tour *Life by The Throat* in London and Manchester were put on hold following the outbreak of COVID 19. We delivered on all our commitments to freelancers involved with the project, many of whom have experience of homelessness.

### Event Theatre

We aim to present theatre which taps into current issues, raises awareness and provokes debate, with the aim of reinforcing our position as change-makers demonstrating how the arts can be harnessed with both general and particular audiences to influence social change.

In 2019/20 activity in this area comprised of the following:

*Bystanders* – This production, written and directed by Adrian Jackson, aimed to shed light on unreported and unrecorded deaths and violence towards homeless people in the UK, including true stories of a Windrush generation boxer, a Polish migrant marked with a tattoo, and the homeless people affected by the Salisbury novichok attack. The cast of four each had different personal experiences of homelessness – though these were not the subject of the play. The production completed a hugely successful and sell-out run at Summerhall as part of the 2019 Edinburgh Festival Fringe, achieving an audience of 1,997 at 89% capacity. We successfully ran our £1 ticket scheme again with 89 £1 tickets being taken up by 11 groups of people with experience of homelessness.

Key reviews were achieved in The Guardian (4\*), The Times (4\*), The Scotsman (4\*), The List (5\*), The Skinny (5\*), Broadway World (4\*), Fest (4\*), The Stage (3\*), and Ed Fest Mag (5\*). We also ran a mini campaign, encouraging audiences to sign up to impact positively on homelessness both during their time at the Fringe and once they went home.

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*I think that Bystanders may perhaps be the best socially engaged theatre work I have ever seen. It was one of the very best pieces of theatre I have seen in my whole life. I can honestly say that I told everyone I met afterwards that this performance was the very best thing The Fringe had to offer.* – Arts Council England Artistic Quality Assessor, 2019

*Beautifully human, moving, a show that will change the way you feel as you walk through the streets afterwards. And brilliantly performed by an amazing company.* Unfolding Theatre on *Bystanders*, 2019

*The Ruff Tuff Cream Puff Estate Agency* – We continued development work on our new musical, a remarkable true story of the establishment in the 1970s of an estate agency for squatters, with book by Sarah Woods, based on the play by Heathcote Williams and Sarah Woods, and music by Boff Whalley. Our goal is to produce a popular mid-scale musical which tells an important and inspiring story for our times – about DIY activism in the face of a housing crisis, about not being limited by establishment rules, and about the power of playfulness in bringing about change. Building on our expertise in running residencies across the country, the production will feature a choir of people with experience of homelessness, the outcome of a community residency led by us in collaboration with each co-producing venue. We plan for *Ruff Tuff* to have its premiere in 2021 and are currently in discussion with several potential co-producers.

*Vagrants* – In November, we completed three days of research and development for a new project, *Vagrants*, funded by Birmingham University. We worked with Prof. Nicholas Crowson, our historical advisor on a previous project (*Home Truths*) to explore fusing his historical research on the lives of vagrants in the late 19th and early 20th centuries., with contemporary stories of people who've been prosecuted under the Vagrants Act. We are developing ideas for this project as a radio drama/doc or a podcast series for production in 2021.

#### Ancillary activity

We continue to deliver our ancillary activities in training, development and skills-sharing to widen the use of theatre, in particular the Theatre of the Oppressed methodology, in working with marginalised groups and to demonstrate the power of theatre to tell stories as a campaigning tool to further social change.

We hosted four professional Theatre of the Oppressed training courses with, in total, 89 participants from across the world (including Bulgaria, Italy, Greece, France, Pakistan, Spain, South Africa, Germany, Sierra Leone). One course was cancelled due to COVID-19.

We delivered Forum Theatre workshops in the arts, voluntary, social and academic sectors. Clients included Tower Hamlets GP Care Group, University of the West of England, University of Warwick, Lancaster University, Falmouth University, British Council in Hungary, EEAST Festival, The Bromley by Bow Centre, NHS Newham CCG, Pause, Goldsmiths University and the Danish School of Performing Arts.

A film has been released about our work with NHS Trusts and University of West England Bristol, using Forum Theatre to enhance NHS care. A team of Citz actors worked with our Creative Associate, Tony McBride, to explore and demonstrate better care. Audience members were able to step into the story and rehearse how things could be done better. The project was developed as part of the Enhancing Post-Injury

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Psychological Intervention and Care (EPPIC) study and was funded by a National Institute for Health Research (NIHR) Knowledge Mobilisation Research Fellowship (KMRF) awarded to Kate Beckett at UWE.

*This was one of the most brilliant experiences in my theatrical life. There is something so beautiful and nurturing about the work. It is like honesty training and everyone on the planet should be trained in the theatre of the oppressed.* Forum Theatre training participant, 2019.

*This was perhaps the best course I've ever done and I would highly recommend it to anyone with an interest in provoking change, exploring new/ different approaches to seemingly insoluble problems. It is highly relevant to many working with the NHS.* Forum Theatre training participant, 2018

#### Financial review

The results for the year ended 31 March 2020 are given in the Statement of Financial Activities on page 27. The assets and liabilities as at that date are given in the Balance Sheet on page 28. The financial statements should be read in conjunction with their related notes, which appear on page 30 – 41 and have been prepared in accordance with relevant law and SORP 2015.

**During the year, restricted income amounted to £732,354 (£633,589 in 2019). Unrestricted income amounted to £612,835 (£672,680 in 2019). Project costs amounted to £1,092,985 (£1,067,270 in 2019).**

Total income compared to 2019/20 increased by 3% to £1,345,188. The main variances were:

Income from charitable activities increased by 15% mainly due to new income from the London & Quadrant Foundation, The National Lottery Community Fund –TNLCF, Calouste Gulbenkian Foundation, and The Rayne Foundation.

Income from other trading activities reduced in 2019/20, due to less training activity being delivered in this financial year and an increased focus on fundraising events.

Total expenditure increased by 8% in 2019/20 to £1,304,414. Staff costs increased by 4% in 2020 due to salary uplift and job reviews associated with a structure review. Overall charitable activities expenditure increased by 2%.

Trustees review the financial performance of the charity and its fundraising strategy alongside income generation and associated costs on a regular basis. The charity raises money from individuals, companies, trusts and statutory bodies, and receives income from performances, training courses and fundraising events.

#### Principal risks and uncertainties

The Trustees reviewed the risk management strategy and the systems and procedures to address those potential risks in order to minimise any impact on the charity if the risks materialise.



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Principal risks identified for the coming year include:

- Increase in homelessness and the risk of homelessness - We expect that COVID-19 will result in an increase in the number of homeless people, particularly those with more complex needs, including mental health. With a reduction in some social and statutory services, the scope and extent of our service offer will be constrained.
- Funding risks, associated with either the reduction in or removal of major funding streams as a direct result of COVID-19 - We are currently reviewing the funding landscape with support from Achatas Philanthropy and working on corresponding financial plans with our Finance Committee.
- Operational risks arising from COVID-19, including running a remote programme of delivery and the constraints and risks that this presents and managing a transition and return to face to face delivery when possible, as well as the impact of COVID 19 on our partners in the homelessness and theatre sectors, which presents uncertainty around our delivery and planned outreach and residencies. We have updated our safeguarding and wider policies for online and remote delivery, and continue to maintain our relationships with partners so we are able to adapt our programme to respond to changing circumstances.
- Over-commitment on, or lack of integration between, projects - We are in the midst of a strategic review that will help to inform priorities over the next few years while also supporting staff structure and capacity.
- Lease expiry in June 2021 - We are in negotiations with our landlord about extending the current lease, while also carrying out an options appraisal for our premises, supported by a Capital working group from the Board.

### Reserves policy and going concern

The Trustees recognise that COVID 19 has created unknowns for the organisation around fundraising and income generation from some sources, particularly fundraising events, corporate fundraising, rehearsal room hire and income from training activity. Budget scenario projections for 2021-22 have been drafted accordingly, and therefore the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In addition, at the time of reporting there are no significant risks of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The Trustees have agreed a Reserves Policy, which is regularly reviewed. The policy states that free reserves (i.e. those not tied up in fixed assets or designated for use by the charity) should be sufficient to cover three months operational expenditure commitments, i.e. payroll, core fixed costs and wind up costs. The Reserves Policy also states that in the case of an emergency or where a larger sum than is available in free reserves is required to meet organisational obligations, Trustees may decide to reallocate funds from the designated reserves. This is reviewed in detail by the Finance Committee during every budget cycle and with consideration of operational risks and external factors.

In 2019/20, total charity funds increased to £688,941. These are made up of:

- £90,000 restricted reserves relating to funds already received for specific charitable projects taking place in 2020/21, in Workshop Programme, Young People's Programme and National Residencies. More details are included in Note 3 and 17 to the accounts.

### Trustees' annual report

For the year ended 31 March 2020

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- £328,414 designated reserves. These are funds designated by the Trustees to allow us to develop and deliver our future planned theatre productions, which could not be funded from future income alone. They also provide a contingency should the company need to relocate once the current lease expires in 2021 (relocation in 2012 cost c. £150k).
- £270,527 free reserves. The target to cover the three months operational expenditure commitments is £309K (based on an expenditure of £1,304,523 in 2019/20). The Finance Committee reviewed the adequacy of these reserves and is content with the level given the size of the organisation and the risks it is managing.

### Plans for the future

COVID 19 has had a severe operational and financial impact.

With social distancing restrictions, we have stopped all physical delivery of workshops and planned public events and productions have been cancelled for the year ahead. We are also running at reduced capacity due to delaying recruitment and accessing the government's furlough scheme.

We have rebuilt our programme for remote delivery, but with significant reduction to our operating budget alongside increased demand from our Members and partners for creative engagement and support.

Our priorities through this period are defined as follows:

- Develop and provide a consistent level of support and creative stimulation for Members, enabling them to access community support, build resilience, develop skills and improve wellbeing
- Expand outreach offer to support groups identified as some of the most affected by an extended lockdown period, tackling social isolation and improving wellbeing through accessing a peer network / creative skills development while raising our profile as a key innovator in arts for social change
- Share the experiences and perspectives of people experiencing homelessness during this period through artistic projects, deepening society's understanding of homelessness and the impact of COVID 19
- Build on key relationships and stakeholders, maintaining presence and demonstrating need to strengthen profile and increase impact
- Support resilience across theatre and social sectors

We decided on a three-phase approach to planning our activity for this year. Phase One ran from April to June 2020 and aimed to rapidly respond to the support needs of our Members and stakeholders while developing a creative offer that would replicate our programmes of work pre-COVID 19. We prioritised working directly with our Members and wider vulnerable groups of people who are likely to be in lockdown for the longest periods due to health risks and concerns. Phase Two runs from July to December 2020 and is an evolved approach informed by learning from Phase One, enabling us to provide a consistent community of support combined with a creative offer and artistic output that we hope will help to represent the stories and experiences of those we work with. Phase Three is likely to include the introduction of face-to-face again and more theatre output combined with rebuilding our full capacity and strengthening operations.

### Trustees' annual report

For the year ended 31 March 2020

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We believe that from the outset of the pandemic, we have taken an innovative approach to identifying the need to stay alive to the needs of all of our audience groups, woven through the arts and social sectors, as well as society as a whole. We recognise that we have a role to play in representing the view and stories of vulnerable people with a view to playing our part in the reforming of society as we start to emerge, then possibly retreat and emerge again through this period. We have been very affected by the Black Lives Matter campaign and we have dedicated time and space to exploring these important issues, looking at ways we can give new influence to both how we work and the work we are creating.

We have carefully reviewed our strategy and infrastructure in this period, as well as maintaining a close connection with peers in the wider sectors. Before lockdown we were already doing quite a lot of reflection, as we were considering a capital campaign and our readiness for that. We had also completed a series of strategy sessions with our Members, staff and the Board. While a lot has changed since that time, we have kept hold of useful elements and used them to help steer us in this period. We made the decision to invest in support from Achates Philanthropy to examine and understand audiences and our approach to developing these. We have developed an artistic evaluation framework to support decision making and planning and we have embarked upon a theory of change model that we want to underpin a strategic review over the next few months. We have been experimenting with new ways of working, new ways of delivering projects and new ways of working with our Members, all with a view to enabling a more inclusive and dynamic working culture.

#### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 June 1994 and registered as a charity on 29 November 1994.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association (revised and updated in July 2017).

The Board of Trustees governs the charity. At 31 March 2020, there were 9 Trustees. There is no upper limit to the number of Trustees, and the quorum is one-third or three, whichever is the greater number. The Board is drawn from people from the voluntary and public sectors, the arts and the corporate sector. Specific skills include knowledge of governance, strategic planning, housing, diversity, inclusion, theatre making, participatory arts, legal, fundraising and financial skills. A skills audit and review of current Trustees' protected characteristics was completed in July 2020 to inform Trustee recruitment and ensure that an appropriate balance of skills and experience is achieved.

The Board of Trustees is responsible for strategic decisions and oversight of financial matters and has ultimate legal responsibility. They meet between four and six times a year. Board meetings are attended by the Joint Chief Executives and other senior management officers and staff as necessary, in a non-voting capacity. Up to two Member representatives (unpaid participants in the charity's work) attend in the same capacity. When longer-term planning processes are being undertaken, Board and staff away days are arranged. This year, the Board Away Day was in February 2020, when the Trustees, Member

## **Cardboard Citizens**

### **Trustees' annual report**

#### **For the year ended 31 March 2020**

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representatives and members of the Senior Management Team met with the aim of tracking progress and reviewing strategic priorities.

There is a separate Finance Committee, which meets to scrutinise budgets and management accounts in detail before the main Board meeting. A Development Board, made of a combination of Trustees and other supporters, exists to support fundraising development. Other short-term working groups are convened as necessary to deal with particular matters and then disbanded. During 2019/20, this included a Capital Working Group, set up to consider the short- and longer-term options for the location of the company. The Nominations Committee continues to support Trustee recruitment alongside a review of the functioning and culture of the Board, working towards a more diverse and inclusive governance system that is dynamic and representative of the organisation's stakeholders and beneficiaries with a view to furthering overall strategic performance.

The Senior Management Team is led by Joint Chief Executives, Adrian Jackson (Artistic Director) and Lisa Caughey (Executive Director). The roles are split with the Artistic Director being responsible for leading vision and direction and the Executive Director responsible for operations and delivery. Other members of the senior team include Geetha Rabindrakumar as Director of Social Change and Clare Robertson as Executive Producer.

Pre-COVID-19, we were in the midst of implementing a staff restructure which included realignment of some posts to focus more specifically on the area of arts or social sector skills, with the aim of increasing expertise and improving capacity. This process is still being adhered to, but slightly delayed, and likely to benefit from further changes following the strategic review taking place in September 2020.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

#### **Appointment of Trustees**

Trustee terms were extended in 2019 to enable Trustees to be appointed for a term of four years instead of three previously, and serve a maximum of two terms of office (eight years instead of six). Trustees participate in a review of their role with the Chair or Vice Chair, and they are then permitted to stand for re-election at the end of the first term of office, providing there is a vacant office.

New Trustees are sought by means of advertisement and direct approach. Candidates are required to demonstrate how they meet the requirements of being a Trustee, as set out in a Trustee appointment pack, and they are interviewed by existing Trustees and senior management.

#### **Trustee induction and training**

Newly appointed Trustees receive an induction pack, which is followed by meetings with the Chair, Joint Chief Executives and Senior Management Team to discuss board orientation as well as historical and current aspects of the company. Individual meetings are also arranged with other staff as appropriate, depending on the new Trustee's particular skill set.

#### Fundraising

Cardboard Citizens have a dedicated Development team, headed by a Director of Development who left the organisation in April 2020 and whose role is currently being covered by Achates Philanthropy, and the Executive Director/Joint CEO. Recruitment for a new Director of Development is planned for later in 2020. Fundraising events are discussed and agreed with the Development Board and the senior team. Cardboard Citizens is linked with the following sites/organisations:

**Amazon Smile**, a service that lets customers generate a donation for charity each time they shop on Amazon.

**Benevity**, a digital platform for workplace giving, corporate grant giving and volunteering.

**Easy Fundraising**, a free service that allows charities and good causes to raise money when their supporters shop online with over 2,700 retailers.

**GiveaCar**, a not for profit service, who donate money to charities for car donations to them.

**Justgiving**, a digital platform for online giving.

**National Fundraising Scheme**, an integrated platform across text, web and contactless for one-off and everyday fundraising.

**PayPal Giving Fund UK**, helps people support their favourite charities online and helps charities raise funds through PayPal, eBay and other technology platforms.

We comply in all regards with the Code of Fundraising Practice regulated by the Fundraising Regulator, and with Charity Commission guidance. In July 2018, the Board approved an Ethics Statement which will be a benchmark to ensure that there is no conflict between the ethos and core values of Cardboard Citizens and the source of our diverse funding.

Cardboard Citizens is compliant with the General Data Protection Regulations which came into force in May 2018.

Cardboard Citizens has received no complaints relating to its fundraising activities during the year 2019/20.

#### Remuneration policy for key management personnel

The Board of Trustees is responsible for the appointment and supervision of the Joint Chief Executives, including setting the salaries for the two posts. It does this by means of a Remuneration Committee. The salary is determined with reference to the sector comparisons, the size of the company and the relativities with other key staff. During 2019/20, an external benchmarking exercise was carried out for all staff posts, resulting in uplifts for some roles.

As a London Living Wage employer Cardboard Citizens is committed to ensuring we are transparent about the pay ratios in the organisation. The median salary is £32,652 and the highest to lowest paid staff ratio is 3 to 1.

**Trustees' annual report**

**For the year ended 31 March 2020**

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**Policy for employment of disabled persons**

This policy meets the requirements of the Equality Act 2010 and other related legislation and seeks to satisfy its obligations by the adoption of an Equality and Diversity Policy and Action plan, which is regularly reviewed and monitored for progress.

**Statement of responsibilities of the Trustees**

The Trustees (who are also directors of Cardboard Citizens for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2020 was 10 (2019: 10). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

## **Cardboard Citizens**

### **Trustees' annual report**

**For the year ended 31 March 2020**

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#### **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The Trustees' annual report has been approved by the Trustees on 24 November 2020 and signed on their behalf by

Prue Skene  
Chair

Andrew Pattison  
Treasurer

## Independent auditor's report

To the members of

Cardboard Citizens

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### Opinion

We have audited the financial statements of Cardboard Citizens (the 'charitable company') for the year ended 31 March 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to



## **Independent auditor's report**

### **To the members of**

#### **Cardboard Citizens**

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the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using

## Independent auditor's report

### To the members of

### Cardboard Citizens

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the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Independent auditor's report**

**To the members of**

**Cardboard Citizens**

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### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

16 December 2020

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Cardboard Citizens

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2020

		Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
	Note						
<b>Income from:</b>							
Donations	2	383,721	98,500	<b>482,221</b>	294,883	120,516	415,399
Charitable activities	3						
Workshop programmes		10,702	288,807	<b>299,509</b>	7,346	153,123	160,469
Young people's programmes		-	190,360	<b>190,360</b>	1,700	179,042	180,742
National Residency		2,601	111,516	<b>114,117</b>	16,996	60,000	76,996
Hostel tour programme		-	43,000	<b>43,000</b>	14,804	111,500	126,304
Event theatre		8,242	170	<b>8,412</b>	-	-	-
Training		57,159	-	<b>57,159</b>	63,372	9,409	72,781
Other trading activities	4	149,450	-	<b>149,450</b>	272,858	-	272,858
Investments		959	-	<b>959</b>	721	-	721
<b>Total income</b>		<b>612,835</b>	<b>732,354</b>	<b>1,345,188</b>	<b>672,680</b>	<b>633,589</b>	<b>1,306,269</b>
<b>Expenditure on:</b>							
Raising funds	5	42,390	169,040	<b>211,430</b>	23,780	120,516	144,296
Charitable activities							
Workshop programmes		50,097	279,523	<b>329,620</b>	35,979	213,918	249,897
Young people's programmes		49,421	206,102	<b>255,523</b>	21,344	171,596	192,941
National Residency		20,674	135,828	<b>156,502</b>	32,821	84,505	117,326
Hostel tour programme		14,252	59,891	<b>74,143</b>	31,416	234,832	266,247
Event theatre		24,429	165,518	<b>189,947</b>	20,665	109,784	130,449
Training		81,250	6,000	<b>87,250</b>	101,002	9,409	110,410
<b>Total expenditure</b>		<b>282,513</b>	<b>1,021,902</b>	<b>1,304,414</b>	<b>267,006</b>	<b>944,560</b>	<b>1,211,566</b>
<b>Net income / (expenditure) for the year</b>	6	<b>330,322</b>	<b>(289,548)</b>	<b>40,774</b>	<b>405,674</b>	<b>(310,971)</b>	<b>94,703</b>
Transfers between funds		(236,923)	236,923	-	(398,974)	398,974	-
<b>Net movement in funds</b>		<b>93,399</b>	<b>(52,625)</b>	<b>40,774</b>	<b>6,700</b>	<b>88,003</b>	<b>94,703</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		505,543	142,625	<b>648,168</b>	498,843	54,622	553,465
<b>Total funds carried forward</b>		<b>598,941</b>	<b>90,000</b>	<b>688,941</b>	<b>505,543</b>	<b>142,625</b>	<b>648,168</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

# Cardboard Citizens

## Balance sheet

Company no. 2938531

As at 31 March 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets:</b>					
Tangible assets	11		<b>75,275</b>		40,240
			<b>75,275</b>		40,240
<b>Current assets:</b>					
Debtors	12	<b>135,059</b>		96,760	
Cash at bank and in hand		<b>563,872</b>		591,920	
		<b>698,931</b>		688,680	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	<b>85,264</b>		80,752	
<b>Net current assets</b>			<b>613,667</b>		607,928
<b>Total net assets</b>			<b>688,941</b>		648,168
<b>The funds of the charity:</b>	17				
Restricted income funds			<b>90,000</b>		142,625
Unrestricted income funds:					
Designated funds		<b>328,414</b>		236,240	
General funds		<b>270,527</b>		269,302	
Total unrestricted funds			<b>598,941</b>		505,543
<b>Total charity funds</b>			<b>688,941</b>		648,168

Approved by the trustees on 24 November 2020 and signed on their behalf by

Prue Skene  
Chair

## Statement of cash flows

For the year ended 31 March 2020

Reconciliation of net income to net cash flow from operating activities				
	2020		2019	
	£		£	
Net income for the reporting period (as per the statement of financial activities)	40,774		94,703	
Depreciation charges	20,315		16,033	
(Increase)/decrease in debtors	(38,298)		(60,669)	
Increase/(decrease) in creditors	4,512		(27,920)	
Net cash provided by / (used in) operating activities	27,302		22,147	

  

	2020		2019	
	£	£	£	£
Cash flows from operating activities				
Net cash provided (used in) / by operating		27,302		22,147
Cash flows from investing activities:				
Purchase of fixed assets	(55,350)		(10,309)	
Net cash provided by / (used in) investing activities		(55,350)		(10,309)
Change in cash and cash equivalents in the year		(28,048)		11,838
Cash and cash equivalents at the beginning of the year		591,920		580,082
Cash and cash equivalents at the end of the year		563,872		591,920

**1 Accounting policies**

**a) Statutory information**

Cardboard Citizens is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 77a Greenfield Rd, London, E1 1EJ.

**b) Basis of preparation**

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. The Trustees recognise that COVID 19 has created unknowns for the organisation around fundraising and income generation from some sources, particularly fundraising events, corporate fundraising, rehearsal room hire and income from training activity. Budget scenario projections for 2021–22 have been drafted accordingly, and therefore the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In addition, at the time of reporting there are no significant risks of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

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

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

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

**g) Interest receivable**

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

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

## Notes to the financial statements

For the year ended 31 March 2020

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**1 Accounting policies (continued)****i) Expenditure and irrecoverable VAT**

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services (our Workshop and Young People's programmes), our theatre work and our education and training activities, (all undertaken to further the purposes of the charity), and their associated support costs.
- Other expenditure represents those items not falling into any other heading

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

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Costs of raising funds	12%
● Workshop Programme	20%
● Young People Programme	15%
● National Residency	10%
● Forum Theatre Tour	4%
● Event Theatre	12%
● Training	5%
● Support costs	18%
● Governance costs	2%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

● Costs of raising funds	19%
● Workshop Programme	26%
● Young People Programme	22%
● National Residency	9%
● Forum Theatre Tour	6%
● Event Theatre	11%
● Training	7%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**k) Operating leases**

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.



## Notes to the financial statements

## For the year ended 31 March 2020

## 1 Accounting policies (continued)

## l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

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

- Office Furniture 4 years
- Office Equipment 4 years
- Database/Website Development 4 years

## m) Debtors

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

## n) Cash at bank and in hand

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

## o) Creditors and provisions

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

## p) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

## 2 Income from donations

	Unrestricted	Restricted	2020 Total	Unrestricted	Restricted	2019 Total
	£	£	£	£	£	£
Grants and donations						
Arts Council England	160,000	–	160,000	160,000	–	160,000
Pret Foundation Trust	–	16,500	16,500	–	20,000	20,000
Paul Hamlyn Foundation	–	80,000	80,000	–	80,000	80,000
Derek Hill Foundation	–	–	–	5,000	–	5,000
Evan Cornish Foundation	–	–	–	–	16,263	16,263
Backstage Trust	50,000	–	50,000	50,000	–	50,000
The Batchworth Trust	5,000	–	5,000	–	–	–
Canary Wharf Contractors Fund	10,000	–	10,000	26,000	–	26,000
Capital Group	18,000	–	18,000	–	–	–
HSBC UK Bank Plc	26,926	–	26,926	–	–	–
Other individual donations	68,539	–	68,539	10,000	–	10,000
Other under £5,000	45,256	2,000	47,256	43,883	4,253	48,136
	<u>383,721</u>	<u>98,500</u>	<u>482,221</u>	<u>294,883</u>	<u>120,516</u>	<u>415,399</u>

## Notes to the financial statements

For the year ended 31 March 2020

## 3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Workshop programmes</b>						
Workshops/ performance income	10,702	–	10,702	7,346	–	7,346
Statutory Grants	–	90,000	90,000	–	20,984	20,984
<b>Grants and Donations:</b>						
Drapers' Charitable Fund	–	10,000	10,000	–	–	–
The Woodroffe Benton Foundation	–	10,000	10,000	–	–	–
Barings Investment Services Ltd	–	15,000	15,000	–	–	–
Gwyneth Forrester Trust	–	20,000	20,000	–	–	–
Swire Charitable Trust	–	–	–	–	15,000	15,000
The Royal British Legion	–	–	–	–	15,957	15,957
Peter Stebbings Memorial Charity	–	–	–	–	5,000	5,000
Austin & Hope Pilkington Trust	–	–	–	–	5,000	5,000
Royal Bank of Scotland	–	–	–	–	14,625	14,625
L&Q Foundation	–	86,541	86,541	–	35,095	35,095
Capital Group	–	–	–	–	17,000	17,000
Ocorian Corporate Trustees (Jersey)	–	37,000	37,000	–	–	–
Derwent London	–	–	–	–	5,000	5,000
Other income	–	5,767	5,767	–	–	–
Other under £5,000	–	14,499	14,499	–	19,462	19,462
Sub-total for Workshop programmes	10,702	288,807	299,509	7,346	153,123	160,469
<b>Young people's programmes</b>						
Workshops/ performance income	–	–	–	1,700	–	1,700
Statutory Grants	–	5,000	5,000	–	15,000	15,000
<b>Grants and Donations:</b>						
The Henry Smith Charity	–	–	–	–	33,000	33,000
Societe Generale UK Foundation Fund	–	10,000	10,000	–	10,000	10,000
Comic Relief	–	53,360	53,360	–	40,000	40,000
John Lyon's Charity	–	24,000	24,000	–	–	–
Taylor Family Foundation	–	20,000	20,000	–	–	–
The Harold Hyam Wingate Foundation	–	5,000	5,000	–	–	–
St. James's Place Foundation	–	–	–	–	46,772	46,772
Prudential plc	–	–	–	–	25,000	25,000
Other	–	70,000	70,000	–	–	–
Other under £5,000	–	3,000	3,000	–	9,270	9,270
Sub-total for Young people's programmes	–	190,360	190,360	1,700	179,042	180,742
<b>National Residency</b>						
Workshops/ performance income	2,601	–	2,601	16,996	–	16,996
Statutory Grants	–	5,420	5,420	–	–	–
<b>Grants and Donations:</b>						
Esmée Fairbairn Foundation	–	60,000	60,000	–	60,000	60,000
Calouste Gulbenkian Foundation	–	30,000	30,000	–	–	–
The Rayne Foundation	–	15,000	15,000	–	–	–
Other under £5,000	–	1,096	1,096	–	–	–
Sub-total for National Residency	2,601	111,516	114,117	16,996	60,000	76,996
Total carried forward	13,303	590,684	603,986	26,042	392,165	418,207
	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Total brought forward	13,303	590,684	603,986	26,042	392,165	418,207

## Notes to the financial statements

## For the year ended 31 March 2020

**Hostel tour programme**

Workshops/ performance income	-	-	-	14,804	-	14,804
Statutory Grants	-	5,000	5,000	-	-	-
<b>Grants and Donations:</b>						
The Thompson Family Charitable	-	30,000	30,000	-	-	-
The Linbury Trust	-	-	-	-	100,000	100,000
Other individual donations	-	-	-	-	5,000	5,000
Other under £5,000	-	8,000	8,000	-	6,500	6,500
Sub-total for Forum theatre tour programme	-	43,000	43,000	14,804	111,500	126,304

**Event theatre**

Workshops/ performance income	8,242	-	8,242	-	-	-
<b>Grants and Donations:</b>						
Other under £5,000	-	170	170	-	-	-
Sub-total for Event theatre	8,242	170	8,412	-	-	-

**Training****Project Income:**

Workshops/ performance income	57,159	-	57,159	63,372	-	63,372
Statutory Grants	-	-	-	-	-	-
<b>Grants and Donations:</b>						
Social Investment Business Ltd - Enterprise Grant	-	-	-	-	9,409	9,409
Sub-total for Training	57,159	-	57,159	63,372	9,409	72,781

## Total income from charitable activities

78,704	633,854	712,558	104,218	513,074	617,292
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Statutory grants received from independent government bodies that are restricted in their use are as follows: £100,000 received from The National Lottery Community Fund –TNLCF (2019: £35,984); and Other £5,000 and (2019: £nil). £160,000 of unrestricted funding received from Arts Council England NPO (2019: £160,000).

**4 Income from other trading activities**

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Training and consultancy	300	-	300	-	-	-
Income from fundraising events	92,994	-	92,994	211,933	-	211,933
Theatre Tax Relief	43,898	-	43,898	48,266	-	48,266
Rental income	12,081	-	12,081	12,540	-	12,540
Other income	177	-	177	119	-	119
	149,450	-	149,450	272,858	-	272,858

# Cardboard Citizens

## Notes to the financial statements

For the year ended 31 March 2020

### 5a Analysis of expenditure (Current year)

	Charitable activities										
	Cost of raising funds £	Workshop programme £	Young people's programme £	National Residency £	Hostel tour programme £	Event theatre £	Training £	Governance costs £	Support costs £	2020 £	2019 £
Staff costs (Note 7)	137,205	184,498	161,111	64,007	46,874	79,630	48,150	13,160	16,760	751,395	721,142
Freelance workers	613	25,053	26,473	43,071	8,447	45,420	17,388	-	-	166,465	174,105
Production/ events cost	-	25,541	1,768	3,168	734	8,762	2,110	-	-	42,083	26,647
Other direct costs	24,503	28,491	8,506	23,345	1,311	27,635	2,368	-	-	116,159	100,416
General office expenses	-	-	-	-	-	-	-	-	60,937	60,937	48,320
Legal and professional fee	-	-	-	-	-	-	-	-	20,273	20,273	600
Bank charges/ interest	-	-	-	-	-	-	-	-	1,288	1,288	1,621
Insurance and subscriptions	-	-	-	-	-	-	-	-	7,586	7,586	8,295
Human resources	-	-	-	-	-	-	-	-	18,776	18,776	10,901
Marketing	-	-	-	-	-	-	-	-	1,604	1,604	3,935
IT & Software support	-	-	-	-	-	-	-	-	19,524	19,524	22,820
Rent and rates	-	-	-	-	-	-	-	-	65,000	65,000	65,000
Depreciation	-	-	-	-	-	-	-	-	20,315	20,315	16,033
Audit fee	-	-	-	-	-	-	-	8,300	-	8,300	8,150
Board expenses	-	-	-	-	-	-	-	4,710	-	4,710	3,582
	162,321	263,583	197,857	133,592	57,366	161,446	70,016	26,170	232,063	1,304,414	1,211,566
Support costs	44,132	59,344	51,822	20,588	15,077	25,613	15,487	-	(232,063)	-	-
Governance costs	4,977	6,692	5,844	2,322	1,700	2,888	1,747	(26,170)	-	-	-
<b>Total expenditure 2020</b>	<b>211,430</b>	<b>329,620</b>	<b>255,523</b>	<b>156,502</b>	<b>74,143</b>	<b>189,947</b>	<b>87,250</b>	<b>-</b>	<b>-</b>	<b>1,304,414</b>	<b>-</b>
Total expenditure 2019	144,296	249,897	192,941	117,326	266,247	130,449	110,411	-	-	1,211,566	

# Cardboard Citizens

## Notes to the financial statements

For the year ended 31 March 2020

### 5b Analysis of expenditure (prior year)

	Charitable activities									
	Cost of raising funds £	Workshop programme £	Young people's programme £	National Residency £	Hostel tour programme £	Event theatre £	Training £	Governance costs £	Support costs £	2019 £
Staff costs (Note 7)	94,975	134,440	132,843	66,416	122,514	72,185	68,555	12,199	17,015	721,142
Freelance workers	1,852	36,275	20,524	9,321	61,358	29,184	15,591	-	-	174,105
Production/ events cost	-	5,620	2,440	546	15,541	2,108	392	-	-	26,647
Other direct costs	17,482	27,954	12,252	8,222	27,669	3,561	3,276	-	-	100,416
General office expenses	-	-	-	-	-	-	-	-	48,320	48,320
Legal and professional fee	-	-	-	-	-	-	-	-	600	600
Bank charges/ interest	-	-	-	-	-	-	-	-	1,621	1,621
Insurance and subscriptions	-	-	-	-	-	-	-	-	8,295	8,295
Human resources	-	-	-	-	-	-	-	-	10,901	10,901
Marketing	-	-	-	-	-	-	-	-	3,935	3,935
IT & Software support	-	-	-	-	-	-	-	-	22,820	22,820
Rent and rates	-	-	-	-	-	-	-	-	65,000	65,000
Depreciation	-	-	-	-	-	-	-	-	16,033	16,033
Audit fee	-	-	-	-	-	-	-	8,150	-	8,150
Board expenses	-	-	-	-	-	-	-	3,582	-	3,582
	114,309	204,289	168,059	84,505	227,081	107,038	87,814	23,930	194,540	1,211,566
Support costs	26,703	40,612	21,164	30,217	34,876	20,846	20,121	-	(194,540)	-
Governance costs	3,285	4,996	3,717	2,603	4,290	2,564	2,475	(23,930)	-	-
<b>Total expenditure 2019</b>	<b>144,296</b>	<b>249,897</b>	<b>192,941</b>	<b>117,326</b>	<b>266,247</b>	<b>130,449</b>	<b>110,411</b>	<b>-</b>	<b>-</b>	<b>1,211,566</b>

**6 Net income/(expenditure) for the year**

This is stated after charging / crediting:

	2020 £	2019 £
Depreciation	20,315	16,033
Operating lease rentals:		
Property	65,000	65,000
Auditors' remuneration (excluding VAT):		
Audit	8,300	8,150
Other services	1,850	1,800
	<u>          </u>	<u>          </u>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	647,527	620,444
Social security costs	66,786	63,553
Employer's contribution to defined contribution pension schemes	37,083	37,144
	<u>          </u>	<u>          </u>
	751,395	721,142
	<u>          </u>	<u>          </u>

One employee earned between £60,000 –£69,999 during the year (2019: nil).

The total employee benefits including pension contributions and employers national insurance of the key management personnel were £266,685 (2019: £268,208).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the reimbursement and payment of travel and subsistence costs. This year no expenses were paid (2019: £nil).

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as

	2020 No.	2019 No.
Raising funds (Development)	3.0	2.5
Workshop programme	6.1	4.2
Young People programme	3.4	3.1
National Residency	1.6	2.1
Hostel Tour Programme	1.2	3.6
Event Theatre	1.8	2.1
Training	1.2	2.2
Other	–	–
Support	0.7	0.8
	<u>          </u>	<u>          </u>
	19.0	20.7
	<u>          </u>	<u>          </u>

**9 Related party transactions**

Aggregate donations from related parties were £1,425 (2019: £5,000).

There are no other related party transactions to disclose for 2020.

**10 Taxation**

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

**11 Tangible fixed assets**

	Leasehold Improvements £	Office furniture £	Office equipment £	Database/ website development £	Total £
<b>Cost or valuation</b>					
At the start of the year	128,693	41,769	51,391	19,444	<b>241,298</b>
Additions in year	–	1,733	12,017	41,600	<b>55,350</b>
Disposals during the year	–	(950)	(8,353)	–	<b>(9,303)</b>
At the end of the year	128,693	42,553	55,056	61,044	<b>287,345</b>
<b>Depreciation</b>					
At the start of the year	128,691	19,166	33,757	19,444	<b>201,058</b>
Charge for the year	–	8,778	8,287	3,250	<b>20,315</b>
Eliminated on disposal	–	(950)	(8,353)	–	<b>(9,303)</b>
At the end of the year	128,691	26,994	33,691	22,694	<b>212,070</b>
<b>At the end of the year</b>	<b>2</b>	<b>15,559</b>	<b>21,365</b>	<b>38,350</b>	<b>75,275</b>
At the start of the year	2	22,604	17,634	–	40,240

All of the above assets are used for charitable purposes.

**12 Debtors**

	2020 £	2019 £
Trade debtors	30,752	27,512
Accrued Income	84,939	48,266
Prepayments	8,090	8,249
Other debtors	11,278	12,733
	<b>135,059</b>	<b>96,760</b>

**13 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	38,758	22,671
Taxation and social security	20,618	16,860
Accruals	13,245	22,845
Other creditors	5,708	4,926
Deferred income (note 14)	6,935	13,450
	<b>85,264</b>	<b>80,752</b>

**14 Deferred income**

	2020 £	2019 £
Balance at the beginning of the year	13,450	38,570
Amount released to income in the year	(13,450)	(38,570)
Amount deferred in the year	6,935	13,450
Balance at the end of the year	<b>6,935</b>	<b>13,450</b>

Deferred income relates to grant funding received in the year that relates to the following year.

**15 Pension scheme**

The company operates a defined contribution pension scheme. At 31 March 2020, there were 19 members (2019: 21 members) of staff registered under this scheme.

**16a Analysis of net assets between funds (current year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	75,275	–	75,275
Net current assets	270,527	253,139	90,000	613,667
<b>Net assets at 31 March 2020</b>	<b>270,527</b>	<b>328,414</b>	<b>90,000</b>	<b>688,941</b>

**16b Analysis of net assets between funds (prior year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	40,240	–	40,240
Net current assets	269,302	196,000	142,625	607,927
<b>Net assets at 1 April 2019</b>	<b>269,302</b>	<b>236,240</b>	<b>142,625</b>	<b>648,168</b>



## 17a Movements in funds (current year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
<b>Restricted funds:</b>					
Development	40,000	98,500	(169,040)	30,540	-
Workshop Programmes	11,625	288,807	(279,523)	14,090	35,000
Young People's Programmes	40,000	190,360	(206,102)	10,742	35,000
National Residency	45,000	111,516	(135,828)	(688)	20,000
Hostel Tour Programme	-	43,000	(59,891)	16,891	-
Event theatre	-	170	(165,518)	165,348	-
Training	6,000	-	(6,000)	-	-
<b>Total restricted funds</b>	<b>142,625</b>	<b>732,354</b>	<b>(1,021,902)</b>	<b>236,923</b>	<b>90,000</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Capital investment fund	40,240	-	(20,315)	55,350	75,275
General fund –COVID Emergency appeal	-	-	-	72,139	72,139
Production investment and Relocation fund	196,000	-	(15,000)	-	181,000
<b>Total designated funds</b>	<b>236,240</b>	<b>-</b>	<b>(35,315)</b>	<b>127,489</b>	<b>328,414</b>
<b>General funds</b>	<b>269,302</b>	<b>612,835</b>	<b>(247,198)</b>	<b>(364,412)</b>	<b>270,527</b>
<b>Total unrestricted funds</b>	<b>505,543</b>	<b>612,835</b>	<b>(282,513)</b>	<b>(236,923)</b>	<b>598,941</b>
<b>Total funds</b>	<b>648,168</b>	<b>1,345,188</b>	<b>(1,304,414)</b>	<b>-</b>	<b>688,941</b>

The following information on restricted funds relates to activity due to take place in 2020–21:

**Workshop Programmes:** This relates to funding from The National Lottery Community Fund –TNLCF and Gwyneth Forrester Trust for workshop activities, which spans financial years 2019/20 and 2020/21.

**Young People's Programme:** This relates to funding from an anonymous donor and part of these funding were carried forward because some activities spanned financial years 2019/20 and 2020/21.

**National Residency:** This relates to funding received from Esmée Fairbairn Foundation for Cardboard Camps, a National Residency Programme, which spans financial years 2019/20 and 2020/21.

The following designated funds are determined by the Finance Committee and recommended to the Board of Trustees:

**Capital investment funds** relates to purchase of fixed assets.

**General funds** relates to an emergency fundraising appeal due to COVID–19 which is designated to be used in 2020/21.

**Production investment and relocation funds** relates to development and delivery of our future theatre productions. This also includes an allowance towards relocation when the current lease expires in 2021 (relocation in 2012 cost c. £150k).

**17b Movements in funds (prior year)**

	At 1 April 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 1 April 2019 £
<b>Restricted funds:</b>					
Development	8,832	120,516	(120,516)	31,168	<b>40,000</b>
Workshop Programmes	14,396	153,123	(213,918)	58,024	<b>11,625</b>
Young People's Programmes	21,044	179,042	(171,596)	11,510	<b>40,000</b>
National Residency	3,850	60,000	(84,504)	65,655	<b>45,001</b>
Forum Theatre Tour Programme	6,500	111,500	(234,832)	116,832	–
Event theatre	–	–	(109,784)	109,784	–
Training	–	9,409	(9,409)	6,000	<b>6,000</b>
<b>Total restricted funds</b>	<b>54,622</b>	<b>633,589</b>	<b>(944,559)</b>	<b>398,974</b>	<b>142,625</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Capital investment fund	45,965	–	(16,033)	10,309	<b>40,240</b>
Production investment and Relocation fund	196,000	–	–	–	<b>196,000</b>
<b>Total designated funds</b>	<b>241,965</b>	<b>–</b>	<b>(16,033)</b>	<b>10,309</b>	<b>236,240</b>
<b>General funds</b>	<b>256,878</b>	<b>672,680</b>	<b>(250,973)</b>	<b>(409,283)</b>	<b>269,302</b>
<b>Total unrestricted funds</b>	<b>498,843</b>	<b>672,680</b>	<b>(267,006)</b>	<b>(398,974)</b>	<b>505,543</b>
<b>Total funds</b>	<b>553,465</b>	<b>1,306,269</b>	<b>(1,211,565)</b>	<b>–</b>	<b>648,168</b>

**18 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2020 £	2019 £
Less than one year	<b>65,000</b>	65,000
One to two years	<b>16,250</b>	65,000
Two to five years	–	16,250
	<b>81,250</b>	<b>146,250</b>

**19 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.