

**Clean
Break
Theatre
Company**

(Clean Break)

**Annual Report and Financial
Statements**

31 March 2022

Company Limited by Guarantee

Registration Number

2690758 (England and Wales)

Charity Registration Number

1017560

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Reference and administrative details about the charity, its Board and its advisers

Members of the Board Sabba Akhtar (Chair of Finance Committee, resigned 11 November 2021)
Deborah Coles
Sara Forbes (resigned 10 May 2022)
Doreen Foster (resigned 22 July 2021)
Alison Frater (Co-chair)
Alison Jefferis (Chair of Development Committee)
Ellie Kendrick
Winsome Pinnock
Tess Randolph (resigned 3 December 2021)
Amanda Richardson
Alexandra Rowse (appointed 22 July 2021)
Nola Sterling (appointed 23 September 2021)
Tanya Tracey (Co-Chair)
Despina Tsatsas (resigned 22 July 2021)

Secretary Erin Gavaghan

Leadership Team Erin Gavaghan (Executive Director)
Anna Herrmann (Joint Artistic Director)
Róisín McBrinn (Joint Artistic Director)

Senior Management Cath Longman-Jones (Head of Finance & Operations)
Sally Muckley (Head of Development & Communications)
Jacqueline Stewart (Head of Participation)

Registered office 2 Patshull Road
London
NW5 2LB

Company registration number 2690758 (England and Wales)

Charity registration number 1017560

Reference and administrative details about the charity, its Board and its advisers

Auditor Buzzacott LLP
130 Wood Street
London
EC2V 6DL

Solicitors Bates Wells Braithwaite
10 Queen Street Place
London
EC4R 1BE

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Message from the Chair Year to 31 March 2022

Message from the Co-Chairs

As co-chairs of Clean Break, we were amazed by how fantastically well the company continued to respond to the pandemic over the last year. Characteristically creative activities, discussions and events continued because of the team's skill in rapid adoption of new digital media, including Sonya Hale's **Blista** as an audio drama and **Sweatbox** on film. As lockdown eased the company's endless innovation took audiences to the outdoors delivering **Through This Mist**: a series of monologues from member artists in the building's courtyard garden. Clean Break was part of the celebratory return to live theatre with Róisín McBrinn's significant direction and a three-week run for **Typical Girls** on stage at The Crucible in co-production with *Sheffield Theatres*. We thank Róisín for all her hard work at Clean Break and wish her well as she leaves us for new challenges.

Work with women Members and artists also continued using on-line media and telephone but as soon as possible was supplemented and then joyfully fully replaced with face-to-face meetings as restrictions were lifted. The resourcefulness of staff and Members in delivering a seemingly endless and inspiring amount of work is more than admirable. It speaks to the drive and enthusiasm imparted by Clean Break's mission to all who encounter it - and the energising power of the arts.

For us as trustees, the radical nature of Clean Break and its determination to bring social change has been felt in our work together on anti-racism. Inspired and guided by *Beyond Suffrage*, a consultancy supporting the recruitment of people with lived experience of racism and the criminal justice system, and by *darvaja*, a collective of black and brown women devoted to addressing inequalities by re-centring vulnerable and marginalised communities within social development, the Board has moved to meet its anti-racism commitment working to bring meaningful change to our role in providing oversight and governance of Clean Break.

No-one has been left unchanged by the process. Embracing a raft of measures to hold the company to account, trustees have been inspired and strengthened in their resolve to create a culture of openness and transparency in co-production with staff and Members, noting especially the creation and commitment of our Members Advisory Group.

Clean Break will be calling out racism and all forms of oppression; ensuring that we centre Members' experience in all the work we do. We will honour the experience of black and brown women and work with audiences to 'change the story of racism' across our society, within arts and culture and in the criminal justice system.

We have valued hugely the work of all our remarkable trustees over the last year. We would like to thank especially those leaving us this year. We are immensely grateful to Sabba Akhtar, Sara Forbes, Doreen Foster, Despina Tsatsas, Deborah Coles and Ellie Kendrick. We welcomed new trustees Alex Rowse and Nola Sterling at our last AGM and more recently have reached out to Rose Mahon, Rania Jumaily and Emily Ashton who we look forward to working with from the 2022 AGM.

Message from the Chair Year to 31 March 2022

Against a background of criminal justice policy that will see an increase in women's incarceration, global uncertainty with war in Europe and a cost-of-living crisis in the UK, the work of Clean Break is never more needed. Our co-production of **Favour** at the *Bush Theatre* is about to begin, and we are excited by the prospect of our Summer Members' festival, **Limitless**; both reaching new and existing audiences. Reality is a transforming and changing world and we are grateful to everyone in Clean Break for bringing creativity, justice and joy.

Tanya Tracey and Alison Frater

Co-chairs

Clean Break

June 2022

Report of the Board Year to 31 March 2022

The members of the Board present their statutory report together with the consolidated financial statements of Clean Break Theatre Company (the company) and its trading subsidiary, Clean Break Productions Limited, for the year ended 31 March 2022.

The report has been prepared in accordance with Part 8 of the Charities Act 2011 and constitutes a directors' report for the purposes of company legislation.

The financial statements have been prepared in accordance with the accounting policies set out on pages 40 to 42 of the attached financial statements and comply with the charitable company's memorandum and articles of association, the Charities Act 2011 and 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 United Kingdom and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Principal aims and objects

Our charitable objects as stated in our governing document are:

- ◆ To advance education for the public benefit through the promotion of the arts with particular but not exclusive reference to imprisonment of women
- ◆ To help rehabilitate and re-integrate women ex-prisoners and offenders by promoting and developing the creative, artistic and practical abilities of such persons.

We no longer use the term 'offenders' in our communications internally or externally. Instead, we speak of 'women with lived experience of the criminal justice system'. In keeping with our vision, we emphasise they are women foremost and do not use the stigmatising label of offender. We refer to women who attend our on-site and online programme of activities as our Members. They either have lived experience of the criminal justice system or identify as at risk of entering it, with addiction and/or mental health needs. Members can be currently attending or have attended in the past but want to maintain an ongoing affiliation with Clean Break. Member artists are those who have progressed into professional creative careers.

Our Vision: A society where women can realise their full potential, free from criminalisation.

Clean Break was established for and by women with lived experience of the criminal justice system. They remain at the core of our work which is designed to enable them to realise their full potential in society.

Our Mission: Producing ground-breaking theatre which puts women's voices at its heart and creates lasting change by challenging injustice in and beyond the criminal justice system.

As a theatre company, we make bold, adventurous and outstanding theatre that impacts positively on the lives of women in the criminal justice system. We do this in collaboration with artists, Members, partners in the criminal justice sector, in theatre and beyond. We engage with audiences to provoke dialogue and mobilise them to make change with us.

OBJECTIVES AND ACTIVITIES (continued)

Our Values: *Creativity, Change, Courage, Compassion, Collaboration, and Equity and Fairness*

Public benefit

The members of the Board confirm that they have complied with their duty under the Charities Act 2011 to ensure the charity provides public benefit. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area.

The annual report gives a detailed description of the activities undertaken by the charity during the period in furtherance of its charitable purposes, and the Board are satisfied that all such activities provide public benefit.

Specifically, we define our beneficiaries as:

- ◆ Clean Break Members, as participants and artists engaged in our work
- ◆ Women with lived experience of the criminal justice system and those at risk of entering it, in the wider community including prison
- ◆ Artists and freelance creatives who contribute to, create and deliver work
- ◆ Members of the public engaging with Clean Break's work on stage, online and in print, and as participants and audience.

ACHIEVEMENTS AND PERFORMANCE

Clean Break fulfils its mission by delivering against the four aims set out in our business plan. These are to:

- ◆ Produce bold, adventurous, and outstanding theatre
- ◆ Spark action, curiosity, and dialogue with audiences
- ◆ Advance research and our leadership to enrich the theatre ecology and criminal justice landscape
- ◆ Run our organisation with equity and fairness with women's voices and sustainability at the heart.

This report will highlight key activities and approaches used to deliver our aims and how this was supported financially.

ACHIEVEMENTS AND PERFORMANCE (continued)

Context for 2021/22

This was intended to be the final year of our current four-year Business Plan (2018-2022). However, we have extended that plan to Spring 2023 to ensure we are emerging from the ongoing impact of the Covid-19 pandemic in a sustainable way.

2021/22 was not a return to normal as hoped, but neither was it as restricted as the year before. With determination and hope, we brought theatre back to audiences and Members back to our building. We carried the learning we had gained around digital communication, engagement and care, through to how we spoke to our audiences, and how we engaged our Members and artists.

We also witnessed continued struggles for our Members, exacerbated by the pandemic, and likely to continue to impact the women we work with in the year ahead as global conflict and cost of living crisis dominate the headlines. Our resources and energies have been targeted strongly in meeting their increasing support needs and counteracting the inequalities as they become further entrenched in our society.

This was a year of deep learning, and unlearning, with our community as we worked together to interrogate power and privilege across the organisation, listen to those with lived experience of racism and co-create an action plan that will enable us to strongly advance anti-racism as we enter the next period. It was an energising, and at times challenging, undertaking, which was met with commitment and engagement from all our Members, trustees, staff and artists. By better understanding how we have failed our racialised communities in the past we stand more firmly rooted in our aim to centre anti-racism across our structures, our cultures and behaviour and dismantle it within the systems we are part of. The learning from this year will inform how we will co-create more with all our stakeholders moving forward, how we will alter our commissioning frameworks in the future and how we will do better at serving and honouring the Black women we work with. We are grateful to our skilled consultants, *darvaja*, for guiding us, our dedicated Board, our engaged staff team and our valued Members and artists for coming on this journey with us. We are also ambitious to move forward on the journey to an increasingly equitable, just organisation, which centres anti-racism, care and kindness and practices co-creation with our community.

Our return to live performance was incredible to experience. We welcomed small audiences to our courtyard in Kentish Town in July 2021 with the production **Through this Mist: a series of connected monologues**, performed and co-created by Member artists, culminating in a shared moment and conversation about the future. We were able to bring our history to life at Camden's Swiss Cottage Gallery June-August 2021 with our heritage exhibition, **I Am A Theatre**. We brought a play with music to the Crucible Theatre in Sheffield, co-producing **Typical Girls** in autumn 2021. And our Members performed in one of the **Keyworker Cycle** plays at the Almeida Theatre in March 2022. Reconnecting in person reminds us of the richness that theatre can offer, and how important it is to experience these stories together. Similarly, towards the end of the financial year, our building started to come back to life as Members' engagement returned fully to the building. The sounds of laughter and reunion from our courtyard were emboldening and joyful.

ACHIEVEMENTS AND PERFORMANCE (continued)

Context for 2021/22 (continued)

Digital also continued to be central to how we worked; in supporting our team to work from home, reaching new audiences both through online events and new works (with audio and film), delivering training and expanding our reach beyond the UK.

Huge gratitude also goes to the audiences who came, our dedicated funders and supporters who morphed with us and helped us to take risks, our partners who we exchanged new ideas with and of course our Members and participants who kept coming online and then in person, sharing and supporting one another. As we take to the stage this summer, we are grateful to experience the joy of collaborating again to make beautiful new work which speaks powerfully to our mission.

ACTIVITIES

1. Productions and production pipeline

Income earned including theatre tax credits £39,047 (2021: £2,543)
Direct costs £234,705 (2021: £144,943)
Support costs £163,524 (2021: £164,883)
Total costs £398,229 (2021: £309,826)

Our aims to produce bold, adventurous, and outstanding theatre and spark action, curiosity and debate were delivered in a hybrid manner of digital and in person work.

Financially, this year saw a return to more typical levels of direct cost on productions, commissioned work and related R&D, with a return to live performance mid-year. Income was generated from co-producing, co-commissioning and theatre tax credits, compared with no co-producing or live performances attracting tax credits in the previous year.

- ◆ **Sweatbox:** our tour of Chloë Moss' play in 2019-20, as part of the **Women/Theatre/Justice research project**, funded by Arts and Humanities Research Council (AHRC), was interrupted and in October 2020 we worked with film producers Quiet Storm Productions to create a short film. This was launched in June 2021 as part of an online event (attended by 119 people) and released digitally on YouTube for the public attracting 4,018 viewers to the year end. It has also been screened at the Norwich Film Festival, Beeston Film Festival and Lasta Festival in Dublin.
- ◆ **Blis-ta:** In November 2020 we created an audio version of Sonya Hale's play at the National Theatre recording studios, directed by Róisín McBrinn. Sonya was a Member of Clean Break and had been developing the play with us for many years. Sadly, having been living with cancer for a number of years, Sonya died soon after the play was recorded. The play was launched and distributed in June 2021 via Apple, Spotify, Soundcloud and Stitcher platforms, and promoted via a digital event around women and homelessness attended by 60 people. At 31 March 2022, the audio drama had been played 2,400 times across these platforms. Sonya Hale was awarded the Tinniswood Award for her script at the BBC Audio Drama Awards 2022, and Clean Break was also nominated for Best Audio Drama for **Blis-ta**. We are grateful for the contribution of our patron, Lucy Kirkwood, in creating the introduction for the work.

ACTIVITIES (continued)

Productions and production pipeline (continued)

- ◆ We were uplifted to co-host a celebration of the work of Sonya Hale, alongside Synergy Theatre Projects and Outside Edge Theatre, at Royal Court Theatre in November 2021, a year after her death. The event featured readings from two of the pieces she wrote for Clean Break (**Blis-ta** and **Hours til Midnight**). It was a very special moment to commune and celebrate her immense talent and humanity.
- ◆ **Through This Mist:** A selection of works created during last year's project **2 Metres Apart** were commissioned for further development and performed in our courtyard in summer 2021. With a cast of Member artists, a series of co-written mini plays, we celebrated our space, the joy of communing and the talent of our Members across 7 performances reaching an audience of 115. An invitation to York St John University in January 2022 enabled us to share extracts of this work, reaching an additional 80 audience members. Another outcome of **2 Metres Apart** was the creation of the short film **Lara** by Deborah Bruce and Sarah Cowan. The film, made largely on an iPhone during Covid, was premiered at an event for Time to Talk mental health day in February 2022 and distributed via YouTube as part of Mental Health Awareness Week 2022. It has been viewed 136 times, with Sarah Cowan's blog associated with the film attracting 287 views.
- ◆ **Typical Girls:** Our co-production with Sheffield Theatres was a significant statement of our continued commitment to create a bigger show reaching different audiences. Sheffield were great collaborators and we're proud to have co-produced with them, presenting 25 performances in the Crucible, starring Members, with joy and music at its heart at such a tough time. Including our first live stream, we reached an audience of 2,461. We also created an outreach project with 22 local women whose legacy is that Sheffield Theatres is now running an engagement project with them.

Pipeline development included continued support for existing commissions with Deborah Bruce, Ambreen Razia, Natasha Marshall, Theresa Ikoko, Siân Owen and Yasmin Joseph; as well as offering new commissions to Sonia Jalaly and Gurpreet Kaur Bhatti. We invested £12,468 across nine commissions this year (2021: £7,891 across 32 commissions).

Some of the additional investment in future productions and projects we made this year included:

- ◆ **Dixon & Daughters, by Deborah Bruce:** in January 2022 we had a three-day development of Deborah's play exploring difficult themes of familial abuse and the devastation it causes; we plan to co-produce the play with National Theatre in 2023.
- ◆ **HOPE:** Thanks to a successful fundraising campaign through The Big Give's Women and Girls Match Fund in March 2022 raising over £50,000, our digital Members project **HOPE** is now funded and will be created in autumn 2022 with Kirsty Housley & Ola Ince as joint lead artists.

ACTIVITIES (continued)

Productions and production pipeline (continued)

- ◆ **VISITS:** A work in progress sharing of Siân Owen's play was performed at the Sherman Theatre in July 2021, led by Papertrail Theatre Company in association with Clean Break, to a small, invited audience across two performances. The play tells the important story of the impact of women's imprisonment on children and families and Papertrail will be continuing to invest in its next iteration with support and guidance from Clean Break.
- ◆ **CATCH** by Sonia Jalaly, was developed in May-July 2021, with characters created in collaboration with women engaged with our partner Advance Minerva's services – initially online and then in sessions at their women's centre in Hammersmith. The resulting play was shared at a script-in-hand performance in September 2021, performed by Members and artists, to an audience of women with lived experience and staff. A feedback discussion resulted in script development which is now concluded, and ready for a small-scale tour in 2022/23.
- ◆ **Untitled, by Yasmin Joseph:** As the first step in creating her commission, Yasmin spent two days in December 2021, creating material and exploring themes with a group of six Black Member artists, supported by theatre director Rebekah Murrell and Participation Associate Esme Allman.

2. Members Programme and other activities

Income earned through grants and fees for services £43,500 (2021: £43,900)
Direct costs £204,371 (2021: £216,230)
Support costs £287,523 (2021: £255,615)
Total costs £491,894 (2021: £471,845)

Led by government advice to curb the rising spread of Covid-19, we continued to respond to the opening and closing of society throughout the year. We offered in person and digital creative activities alongside holistic, person-centred support.

Financially, this continues to be our largest area of investment. Total costs increased by £20k compared to last year, with higher overall support costs across the charity's activities this year, including the staff team returning to normal capacity post furlough, against some reduction in direct costs. Income from grants and fees for services held steady, reflecting multi-year commitments.

Our on-site **Members Programme** in Kentish Town continued to be hybrid, enabling us to support Members throughout the year regardless of changing restrictions. We delivered 108 sessions over the year and had contact with or provided support to a total of 172 women across all of our work.

ACTIVITIES (continued)

2. Members Programme and other activities (continued)

Our programme is focused around four different courses (**Health & Wellbeing, Theatre Makers, Writers Circle and Creative Space**). Throughout the year we also offered:

- ◆ 16 masterclasses alongside our regular programme, covering subjects including casting, movement and screen acting, to broaden and deepen engagement;
- ◆ an on-site "play in a week" project that engaged 5 Members in creating a devised piece over five days (March 2022).

Our building is a women-only, trauma-informed space that our Members rely on for more than the creative work that we offer to them through our Members Programme. Underpinning our creative offer is our holistic support, which continues to be needed more than ever. We worked hard to meet our Members' support needs with nimbleness and resourcefulness, focused on connectivity and care. Across the year we provided regular support phone calls, advocacy, and telephone therapy, addressing a range of issues including mental health, drug relapses, access to digital services, liaising with statutory services, provision of food, and seeking refuge from domestic violence. We also continued to address digital poverty through the offer of support with loaned Chromebooks and data to enable participation in both our programme and other services which were now being delivered remotely.

We are inclusive and supportive to all Members, however if we feel a Member could also utilise other organisations we will seek other opportunities for them. City Lit has a learning disability educational department with creative "arts focused" courses, for adults with learning disabilities. With support of the Members Team one of our Members not only enrolled on several courses but was also able to gain a bursary to attend.

Building relationships is a vital ingredient of building trust so when Members tell us that the therapists we have provided have been the best they have ever experienced, we know that the matching process that we use really works well.

We have found that not only do we liaise with other services but increasingly with families too supporting Members who may be estranged from their family, but who may be both interested and wanting to support recovery/crisis in some way.

Thanks to the extraordinary resilience of our Members and the phenomenal work of our support staff, drawing on our extensive experience and networks to meet needs, we were able to make a difference. The devastating impact of inequalities widening through the pandemic and becoming sharper with the cost-of-living crisis has been felt here as elsewhere, and we are doing our best, along with our partners to keep women safe and supported.

As we implement our improved monitoring and evaluation framework we will be able to better evidence the positive impact of our work for Members beyond their anecdotal feedback.

ACTIVITIES (continued)

2. Members Programme and other activities (continued)

Partnership projects importantly enable us to expand performance opportunities for our Members. Our partnership in the Almeida Theatre project, **The Key Workers Cycle**, was realised in Spring 2022 with three performances in early March (having been postponed several times due to the pandemic). The project saw us work with playwright Eno M'fon on **More Than We Can Bear**, a play sharing the experiences of women's centre frontline workers during the pandemic. Members and staff, together with staff from our women's centre partners, contributed to the development of the play, and showcased both three professional Member artists and six current Members as actors.

We are delighted that the Ministry of Justice along with MOPAC (Mayors Office of Policing and Crime) agreed to co-commission the work delivered by the London Women's Services Alliance, led by Advance Minerva and Women in Prison, from June 2021-September 2022 (now extended to December 2022). Thanks to artists Sam Adams, Laura Asare and JB Rose, for their commitment and ongoing dedication to this work and to Marika McKennell. The workshops are taking place across five sites due to the newly expanded centre in East London. We are working with our partners to secure further funding for this model for London women's services in 2023 and beyond.

Building on the pilot of offering micro-workshops (short Vimeo workshops of 2-3 minutes duration with a creative activity at the heart of it) to women in prison through broadcast on Wayout TV, this year we offered 12 sessions that were aired 144 times across 4 prisons; understanding the true reach and the impact of this is a challenge, as there is no available data (we estimate reaching 5-10% of the four women's prison population); however, we felt it important to find a way to deliver in prisons when we can't be there in person.

Later in the year, we were relieved to be able to reach women in prison directly again as restrictions began to lift. We partnered with Open Book at Goldsmiths University of London to deliver theatre-based sessions at HMP Downview as part of their project to break down the barriers that discourage people from entering higher education. We are in discussion about continuing to deliver this in the next two years.

Shortly after the year end, in May 2022, we are delighted to be planning to bring some of the cast and creatives for our next production **Favour** to HMP New Hall to share the progress of the play with some of the women who contributed to its development as well as bringing our artists into prison.

ACTIVITIES (continued)

3. Research and leadership

Income earned £32,078 (2021: £8,838)
Direct costs £100,372 (2021: £57,878)
Support costs £58,335 (2021: £51,707)
Total costs £158,707 (2021: £109,585)

Our work undertaking research to understand women's experiences of the criminal justice system, and particularly how the arts can contribute to improved outcomes for women, continues to advance sector wide learning, promote best practice and build a strong body of work with our academic partners.

Both earned income and costs increased this year, reflecting additional levels of activity, including the postponed 40th year anniversary heritage exhibition and prioritising the development of our leadership training strand.

In this year, we concluded the **Clean Break: Women, Theatre Organisation and the Criminal Justice System** research project, led by Queen Mary University of London and thanks to funding from the Arts and Humanities Research Council (AHRC), researching how Clean Break works and its impact on theatre, the criminal justice system, and the women at its heart.

The project learning is being shared through events, publications and further articles are in development as are plans for a future book on the company. One event held this year was **Un:MUTE**, an exhibition of work by Laura Dean as artist-in-residence of the project at the Criterion Theatre, Coventry, where we also introduced audiences to our digital timeline, accessible through our website: [A History | Clean Break](#). Thank you to consultancy I Want Design for their work on the timeline. This digital version complements our physical archive which is now housed and catalogued at Bishopsgate Institute.

Combining the threads of research and leadership, this year saw us complete a heritage project (including the digital timeline) generously supported by the National Lottery Heritage Fund, AHRC, National Lottery Community Fund (NLCF), The Evan Cornish Foundation and Round 2 of the Culture Recovery Fund. In June 2021 we opened our exhibition, **I Am A Theatre** which ran for 6 weeks at Swiss Cottage Gallery and welcomed 473 audience members to explore our 40-year history. Alongside the exhibition we hosted three digital events and workshops reaching 90 participants. We also reimagined **Voices from Prison**, a project from 1987 directed by our now patron Ann Mitchell. In this iteration, we invited creative writing from women in prison across the country to be submitted for inclusion in a small publication, with selected works performed at a digital event for an audience of approximately 120. The exhibition was co-designed by artists Liz Whitbread and Miriam Nabarro and curated by Heritage Project Manager, Claire Stone, who ably led the Heritage Project to its finale in this year.

ACTIVITIES (continued)

3. Research and leadership (continued)

Despite continued disruption and postponement, our participation in the research project, **Inspiring Futures**, is due to commence early in the next financial year in HMP Downview. The project, led by National Criminal Justice Arts Alliance (NCJAA) and funded by Paul Hamlyn Foundation and Economic and Social Research Council in partnership with Institute of Criminology, Cambridge University, investigates the impact of the arts in criminal justice settings and will form part of a showcase of work in the forthcoming year.

New research partnerships are confirmed for 2022/23 which will support our ambition to develop autobiographical work more fully in our produced projects, whilst ensuring that safety, care and women's agency are embedded in the narratives we tell.

We have experienced consistent demand to learn more about our practice and have regularly offered training to support this ask. Our current business model looks to develop this as an asset, to extend how we share our leadership and generate income from the activities. We were building the trajectory of this when the disruption of the pandemic closed our doors, halting in-person training. Learning from trialling digital delivery of training, in March 2021 we launched a new online training offer for the public comprised of five, three-hour modules about Clean Break's practice, delivered by core staff and artists. This was delivered a further two times across 2021/22, in addition to our long-standing courses and workshop offers. We delivered 27 sessions through courses and workshops and in University settings to 513 participants (online and in-person).

Achieving Greater Impact is our bespoke training offer to women in manager roles in a corporate environment. Our current partner, Columbia Threadneedle Investments, has engaged in five sessions reaching 44 staff over the year and has committed to continuing this offer to their team.

Leadership training, talks, workshops and mentoring generated £32,078 in earned income this year, compared with £8,838 in 2020/21, £12,882 in 2019/20 and £6,935 in 2018/19. We are aiming for moderate annual growth in this income stream in the years ahead, while accepting that an increased offer in this area means increased direct costs, with experienced freelancers facilitating more of the delivery.

Our digital events, grown out of the pandemic and free to attend, have been very successful in sharing our work with audiences outside of, and alongside, our cycle of produced work. The format includes a panel of experts, including our women's sector partners, discussing a specialist area of practice/policy, complemented by extracts of theatre/film/poetry from our Members and/or artists. In 2021/22 we curated and hosted ten events across the year, reaching audiences totalling 737.

ACTIVITIES (continued)

3. Research and leadership (continued)

In addition to this, the Leadership Team and senior staff have continued to raise the profile of our work by speaking at events and conferences, participating in networks such as CLINKS, Tonic's Advance Network and What Next? and representing the organisation on umbrella bodies, including the National Criminal Justice Arts Alliance Steering Group where our Joint Artistic Director, Anna Herrmann, has served as Co-Chair from July 2020 and will be stepping down in July 2022.

4. Operations and administration

Other income earned £34,104 (2021: £37)
Support staff £290,751 (2021: £259,698)
Other support costs £227,740 (2021: £216,844)
Total support costs £518,491 (2021: £476,542)

Our fourth strategic aim is to run our organisation with equity and fairness, with women's voices and sustainability at the heart. We achieve this by ensuring that our governance framework is strong; our Members are represented at board level as trustees and in our planning; our business model is fit for purpose; and our operational systems and processes are robust.

Costs reflecting the financial impact of this aim are naturally embedded within and allocated across all of our activities, but mostly reflected in our support costs. This year's support costs, including support staff, totalled £518,491 making up 42% of our expenditure (2021: £476,542, 47%).

Our trustees devoted considerable time to working with the Leadership Team to ensure that the charity was financially stable, that future strategy was developing strongly, and the staff were coping with the changes around us, all while centring our Members' needs. They were deeply engaged and committed to our work in becoming anti-racist. We continued our robust succession cycle with our trustees, and despite being entirely online, we had engaging and productive meetings that supported the charity and staff team well.

Strengthening how Members' voices influence the charity continued, with representation at board level and through our participation in a programme of training to encourage more women with lived experience of the criminal justice system to become trustees.

The external landscape continued to test our business model, and while we continued to rely on fundraising for our income, we were able to diversify income streams during the year to return to earning income from our assets and services.

ACTIVITIES (continued)

4. Operations and administration (continued)

As our building remained closed for much of the year, both in response to government guidance around lockdowns and to complete necessary repairs and maintenance, most hires business ceased until January 2022. This income usually provides vital support towards the operational overheads and administrative costs of the building and the company, many of which did not reduce despite periods of closure. In the final quarter we generated £8k from hires (2021: nil) and expect to see a gradual increase in hires activity over the coming years.

Other income also included a one-off £25k relating to an insurance claim for water damaged studio flooring relating to leaking underfloor heating pipework. The underfloor heating was replaced with in-room radiators and the flooring in two studios completely replaced. The claim was fully settled by the year end.

Our ability to sustain our building ownership and maintenance and protect jobs was helped significantly this year by funding specifically towards core operational and staffing costs from DCMS's Culture Recovery Fund, Camden Council Section 106 Funding and Ministry of Justice. These funders enabled us to cover core costs which would normally have been supported through earned income and full cost recovery contributions included in project grant funding.

Staff, advisers and volunteers

Our people are our greatest asset, and this year showed their commitment, courage and compassion as never before.

We were able to return all members of our team from furlough leave, and recruit for vacant posts this year addressing needs for capacity and support across all areas of our organisation.

We were part of the Weston Jerwood Creative Bursary programme, bringing on board Esme Allman, a Participation Associate in May 2021 to work with us for a year. Our plans for this role were disrupted by the ongoing pandemic and lockdowns, but despite this her contributions to the company and projects like The Keyworkers Cycle were invaluable; having completed her year with us, she will be missed. Our organisational learning was enhanced by the learning and support provided for organisations taking part in the Weston Jerwood Creative Bursaries programme 2020-2022, in particular work reviewing our recruitment practices to make them more accessible. As well as funding and resources to employ an early career artist from a lower socio-economic background for 12 months, representatives from the staff and trustees of the approximately 50 participating organisations met to receive guidance and share experiences around good practice and what it really takes to improve access to work opportunities in our organisations. We are grateful to funders the Garfield Weston Foundation, and project leaders Jerwood Arts, programme partners People make it work and our culture sector peers for their openness, encouragement, and many useful insights.

ACTIVITIES (continued)

Staff, advisers and volunteers (continued)

Our commitment to team learning shifted to shorter, more regular team sessions together, the sharing of resources, and strong peer to peer learning. We also continued to offer personal training allowances which 80% of staff surveyed found empowering. In total, we invested £8,306 in staff and trustee development this year (2021: £6,890). In addition, we launched our Inspire Speaker Programme, inviting progressive women activists, artists and anti-racism leaders to speak with our community of Members, trustees, staff, volunteers, and artists once a month about their practice. We thank all the speakers who have contributed so far and look forward to growing this community of knowledge, exchange and learning in 2022/23.

In addition to the many freelance artists who contributed to the organisation this year, we are very grateful for the support and guidance of freelancers who contribute to our work in other fundamental ways. In particular, we again extend our thanks to Henri Seebohm for her ongoing clinical supervision work with our Members Support Team; thanks also to our press and media consultant Nancy Poole for her continued support this year.

In early 2021 we began a period of investment in working with several skilled consultancies to bring expertise and additional capacity around organisational change. These include:

- ◆ **darvaja** (www.darvaja.org) a collective of black and brown women practitioners from the UK and global south, working in different roles in the Social Development sector who address inequalities by recentring vulnerable and marginalised communities in social development work, enabling relevant and meaningful impact with and for communities in need and underserved.

They led a programme of deep learning throughout 2021/22, culminating in a co-created action plan (April 2022) to direct Clean Break's future anti-racism work.

- ◆ **Inspirit** (www.inspirit-training.org.uk) a service user-led organisation, have become experts in helping local authorities and organisations in all aspects of service user involvement, participation, and co-production.

They have supported the training and development of Clean Break Members, staff, and trustees in establishing the Members Advisory Group, to ensure that Members voice is more prominent within the organisation. We will work with them throughout 2022.

- ◆ **New Philanthropy Capital** (www.thinknpc.org) a think tank and consultancy for the social sector. They help charities, foundations, philanthropists, impact investors, social enterprises, corporates, and the public sector to maximise social impact in the lives of the people they serve.

They undertook a project funded by National Lottery Community Fund to help Clean Break refresh its Theory of Change and create a new framework for monitoring and evaluating our impact.

ACTIVITIES (continued)

Staff, advisers and volunteers (continued)

The total financial investment in organisational change projects this year was £32,766 (2021: £9,415).

Our volunteers helped to sustain our work this year and are a vital part of how we deliver our ambitions. We were supported by 38 volunteers working 1,226 hours across the year (2021: 35 volunteers offered 1,135 hours support). Our volunteers support projects, deliver Art Therapy to Members, cook meals for Members, offer yoga sessions to staff and Members, care for our courtyard garden and support our administration. We were also able to offer opportunities to volunteer as guides and ushers for both **Through This Mist** and **I am a Theatre**. Our volunteers are led and supported by our experienced Volunteer Manager (promoted this year from Coordinator to Manager in recognition of her work over the past few years).

Sustainability

Sustainability continues to be central to our work, from how to sustain our Members, our staff and their resilience, our finances, and our building, as well as our ability to affect change within our organisation and within society in relation to social and climate justice.

We have described how we sustained our Members as best we could, with the support of partners and funders, as some of the most vulnerable and heavily impacted in society. We have also described how we have protected jobs where possible and focused on the wellbeing of our staff as they faced the individual sharp challenges of pandemic and furlough. Further on we will outline how we have increased the sustainability of the organisation through careful financial management and generous funding through the year.

How we affect positive change runs through all aspects of our organisation, and this element of sustainability engages us in many global issues that need to be addressed within our organisation and beyond.

While climate change continues to be an urgent concern, the pandemic related closure of our building limited our progress. In the autumn, we had the opportunity to assess what positive changes we could make to the building in the years ahead, as part of a successful application to Arts Council England for a capital investment grant. Over the coming three years, we will audit and invest in changes to our building's heating system and other infrastructure that will improve our environmental sustainability and accessibility as well.

ACTIVITIES (continued)

Sustainability (continued)

Equality, diversity, and inclusion are deeply embedded in our mission, values and all activities. This year we invested in our anti-racism practice. We have taken the past year to involve the whole community at Clean Break: our Trustees, staff, artists, Members and volunteers in our next steps - to build trust, speak out and listen, engage and act to address the inequality we see and the inequalities that are less visible. We acknowledge that racism is systemic in society, and features across the arts and cultural sector, and within Clean Break. As mentioned earlier, we worked closely with consultants darvaja throughout the year to lead a process of co-creating an anti-racism action plan with all our key stakeholders. This action plan details the work that we need to do in the short and medium term.

Many of our plays have historically called out racism within the criminal justice system, and we will continue to shine the light on the ongoing double discrimination faced by women of colour in the penal system. We have a commitment to ensuring 50% of our commissions go to women who have experienced racism.

Our workforce (staff, freelancers/contractors & volunteers) in 2021/22 had an 87% return rate on survey response (up from 84% in 2021). The return rate for freelance and contractual staff was improved at 62% (55% in 2021). We improved our data collection this year, in particular asking specific questions about lived experience of the criminal justice system, caring responsibilities and socio-economic background to deepen our understanding of our workforce and trustees. 17% of our people disclose lived experience of the criminal justice system. We will continue to analyse our figures and aim to share these transparently as part of our anti-racism commitment to change.

This chart illustrates our diversity as at 31 March 2022. The statistics are collected annually via survey and held anonymously.

Workforce Statistics 2021/22	Freelancers	Staff	Trustees	Volunteers	Members	Industry Statistics for Benchmarking			
<i>Measure</i>	55/89 62% response	25/25 100% response	10/10 100% response	38/38 100% response	172	Arts (ACE) workforce (19/20 data)	Women in the prison system	England & Wales demographics (census 2011)	London demographics (census 2011)
	% of those								
Asian	1%	4%	0%	11%	2%		8%	7.5%	18.5%
Black	18%	16%	30%	11%	18%	17%	13%	3.3%	13.3%
Mixed or multiple ethnic background	4%	20%	20%	5%	8%		5%	2.2%	5%
White British or Irish	33%	36%	40%	50%	44%	57%	73%	81.5%	47%
White Other	3%	20%	10%	24%	0%	5%		4.5%	12.7%
Other ethnic group (Arab/Latinx)	1%	0%	0%	0%	1%			1%	3.4%
Prefer not to say	1%	4%	0%	0%	27%	3%			
Disabled or having long-term disability including mental health	12%	24%	0%	11%	23%	7%	Not available	16%	15%
Identify as neurodivergent	11%	16%	20%	13%	N/A	Not available	Not available	10%	Not available
Personal experience of the criminal justice system	21%	12%	30%	5%	N/A	Not available	100%	Not available	Not available

ACTIVITIES (continued)

Sustainability (continued)

Additional to our own statistics of our workforce, and our Members we include some benchmarking from Arts Council England (2019-20 statistics), the known make-up of the diversity of women in prison (Bromley Briefings, Prison Reform Trust published twice annually) and UK ethnicity data from the 2011 census (data from the more recent census is not yet fully available).

The disproportionate number of Black and minoritised women in the penal system compared to the general population clearly indicates the systemic challenge of racism that needs addressing.

Keeping women's voices at the heart, ensuring that our Members' voices are those amplified and central is vital to our sustainability. Our ambition to have Members involved across all areas of company life and represented in decision making structures continues to strengthen through our Members Advisory Group, co-creation practices and as trustees.

The Future

At the time of writing, we are experiencing the worst cost of living crisis in the UK in decades, one that will disproportionately impact the women we work with. As a charity, we will find the coming years more challenging as we feel the impact not only of this crunch in recovery from the pandemic but also the impact of Brexit on trade and the current global conflict in Ukraine. That conflict will bring more people in need to the UK, creating more demand for support services at a time when they are already stretched.

The stories of women need to be heard, and we will continue in our commitment to amplify voices and centre women in our work and our advocacy. We believe that theatre is a powerful way to reach hearts and minds, and to create positive change.

The year ahead will continue to bring change with it, and we will approach that change with nimbleness and creativity. We will be sad to bid farewell to our Joint Artistic Director, Róisín McBrinn in the summer as she moves on to take up post as Artistic Director at Gate Theatre, Dublin in the autumn. Joint CEOs Anna Herrmann and Erin Gavaghan will continue to lead the company in the interim period of change, exploring with the trustees how this change can offer up new opportunities for creative voice in the company.

FINANCE AND FUNDING

Overview

Total income for the year was £1,064,744, an expected decrease from the previous year's £1,535,996 (31% lower). Fundraised income from Donations and Legacies made up 86% of income, compared with 96% in 2020/21.

- ◆ Last year's income from Donations and Legacies included one-off, specific funding of £153,846 from the Culture Recovery Fund towards rebuilding our free reserves, granted in recognition of the precarious position Clean Break would have been in during the pandemic without a reasonable level of free reserves.
- ◆ Last year more funding than usual was received in advance of activities taking place, due to rescheduling, extended timelines or different working practices affecting the majority of projects because of the pandemic. In light of this, a deficit budget was set for 2021/22, to make use of £264,589 in brought forward unrestricted reserves specifically designated towards activities in this year, and £211,599 in brought forward restricted funds.

Total expenditure for the year was £1,244,736, an increase of 22% on the previous year (2021: £1,017,340).

- ◆ We spent more on delivering our charitable activities, as planned, across all activity areas, with the largest increases relating to theatre productions, reflecting a return to live performances and larger scale projects, and research and leadership activities, reflecting our 40-year anniversary heritage project reaching its conclusion.
- ◆ Costs of raising funds also increased, with the reinstatement of the staff team to full capacity, after recruitment to fill vacancies had been on hold for much of the first year of the pandemic.

With lower income and increased costs, the result was an in-year deficit of £159,992 (2021: surplus of £518,656).

We budgeted for a much higher in-year deficit, making use of the unusually high levels of brought forward designated and restricted funds at the start of the year and all income expected to be received in-year.

However, the pandemic continued to influence the timing and cost of projects, partnerships and events, as well as building maintenance and improvement work. For the most part, project costs came in under budget, often because of the lower cost of delivering workshops and training online, while other projects and activities had to move or extend into 2022/23.

The lower than expected deficit was also helped by £71k of funding received close to the year end but raised towards activities always planned for 2022/23 (a combination of restricted and unrestricted funding), and by the insurance claim, with full proceeds from the claim recognised in other income this year, while the cost of the replacement flooring sits in fixed assets and will be depreciated (expensed) over ten years.

FINANCE AND FUNDING (continued)

Overview (continued)

The brought forward designated activities fund of £264,589 was spent in full during the year, as was majority of the brought forward restricted funds of £211,599, with the exception of £8k of funding towards a prison project which was postponed multiple times.

At the year end, the charity had £127,554 in restricted funds towards activities budgeted for 2022/23. Trustees have also designated £114,000 representing the amount of unrestricted funding raised in advance towards direct and support costs of activities planned for the year ahead.

Income

Income from donations and legacies

Clean Break follows the fundraising practices as per section 13 of the Charities (Protection and Social Investment) Act 2016. Clean Break does not currently work with any commercial or professional fundraisers. Clean Break has received no complaints relating to fundraising during the year. If any complaints are received, these would be dealt with by the trustees and Leadership Team.

Income from donations and legacies totalled £916,015 in 2021/22, £1,480,678 in 2020/21, £1,031,588 in 2019/20 and £878,981 in 2018/19. 2020/21 was an extraordinary year for fundraising in a number of ways, with a reliance on emergency funding and a focus on shoring up reserves, and 2019/20 was also an unusual for fundraising, the year of Clean Break's 40th anniversary.

2021/22 therefore saw the charity return to a more typical level of fundraised income, though still with some reliance on emergency response and recovery funding given the ongoing impact of the pandemic.

We were extremely grateful for emergency response and recovery support this year from the Culture Recovery Fund, delivered by Arts Council England, totalling £135,480 from Rounds 2 and 3 (2021: £236,520) and a further £1,640 from the Coronavirus Job Retention Scheme (2021: £122,727). In addition, we received £50,000 from Esmée Fairbairn Foundation's Reinvent Performing Arts fund, to support activities which restarted or needed an element of reinvention this year.

One-off funding from Ministry of Justice and Camden Section 106 Funds totalling £91,735 provided much needed support towards staff costs, overheads and capital expenditure in this recovery year.

This was a strong year for individual giving (Note 1, General), including legacies, challenges and campaigns, bringing in £149,760 compared with £112,337 last year. Notably we ran two very successful campaigns via The Big Give, generating a total of £90,927. The second campaign, focused on organisations working with women and girls, raised £50,700 towards our project HOPE and other digital activity in 2021/22. Last year we raised £34,844 from one Big Give campaign, and also raised £14,869 from a Radio 4 Appeal which was not repeated this year.

FINANCE AND FUNDING (continued)

Income from donations and legacies (continued)

General donations included several smaller challenges, appeals and events which brought in a total of £4,879, including Producer Dezh Zhelyazkova running the London Marathon and Kathy Burke raising funds on Celebrity Catchphrase on behalf of Clean Break. This is comparable to the previous year where smaller challenges, appeals and events were focused around the 2.6 Challenge, which replaced the London Marathon and raised £4,702.

We are immensely grateful to both the new and existing funders who supported our work in 2021/22 (see Note 1). They provided much appreciated flexibility around reporting, outcomes and restrictions where needed, when delivery timelines and outputs had to change because of the ongoing impact of the pandemic.

Our immense thanks as ever to our fundraising (development) team who worked tirelessly to respond to the opportunities that were presented through the year from existing funders and new supporters, to ease us through this recovery year.

Income from charitable and other activities

The pandemic continued to have an impact on our earned income in 2021/22.

Earned income is usually generated from ticket sales and other production income, fees for delivering work and training, and through hiring our space in our building.

All of these income streams began to recover this year.

Our charitable activities earned £114,625, compared with £55,281 in 2020/21 and £260,643 2019/20. Income from productions and leadership activities increased, with a return to live performance this year generating co-production contributions and theatre tax relief income, and the growth of our leadership training programme was a particular area of focus as the year progressed. Income from services delivered to Members and in women's centres held steady.

Other income was largely related to the one-off insurance claim noted above (2022: £25,792, 2021: £nil), with some income from hiring our spaces, which recommenced mid quarter 4. The latter generated £8,313 this year, compared with £nil in 2020/21 and £118,624 in 2019/20. We expect a gradual return to annual income of £100k+ from hires.

Expenditure

Direct Expenditure on raising funds

Expenditure on raising funds increased to £157,152 this year (2021: £126,084), predominantly due to increased staffing costs with recruitment for vacancies no longer on hold. Events costs were minimal in both years, with a focus on low cost, digital events (2022: £171; 2021: £764). Subscriptions, resources & general expenses increased to £5,181 from £1,504, relating to costs of Culture Recovery Fund grant audits included this year and campaign video costs.

FINANCE AND FUNDING (continued)

Direct Expenditure on charitable activities

Direct costs of delivering against our charitable activities totalled £539,448 this year, compared with £419,051 last year, and £600,242 in 2019/20.

Direct spend on theatre productions and related engagement activity increased including one major live production in the autumn (Typical Girls), while in the previous year resources were focused on smaller scale digital projects, alongside developing work in the production pipeline (2022: £234,705, 2021: £144,943).

Direct costs of Research & Leadership activities increased compared with the last two years (2022: £100,372, 2021: £57,878, 2020: £61,437), this year marking the culmination of our 40th anniversary Heritage project with an exhibition, digital timeline and related events.

Direct costs of delivering our Members programme and related support services increased a little this year (2022: £171,233, 2021: £163,091, 2020: £149,695). Excluding staffing, direct costs reduced by around £3.5k, as the care packages of 2020/21 were replaced with on-site support, and laptops purchased last year continued to be put to good use. We continued to pay for wifi access for Members unable to resource this themselves. Direct staff costs increased by £12k, impacted by the addition of a fixed term Participation Associate role for 12 months from May, thanks to funding from a Weston Jerwood Bursary, some increase in staff hours later in the year, while more staff time was allocated to working with Members in productions this year.

Direct costs of delivering projects for women's centres and prisons were comparable to last year (2022: £33,138, 2021: £32,976), with our multi-year women's centre service level agreements continuing throughout both years, online when necessary and in person whenever possible, and ability to deliver projects in prisons severely limited in both periods.

Staff costs

Furlough leave came to an end for Clean Break in May 2021, with just £1,847 in costs relating to staff time spent on furlough leave (2021: £140,735). As last year, this cost has been allocated according to how the staff members would ordinarily have spent this furloughed time.

Total staff costs (Note 10), including core support from freelance consultants, were £744,534, a return to the pre-pandemic level of cost (2021: £691,642, 2020: £749,715) and full time equivalent headcount, with vacancies that were on hold now filled, and the previous casual hires team model which came to an end in September 2020 replaced with a new, variable hours employment model, being trialled for one year from October 2021.

Support costs

Support costs overall increased this year (2022: £518,491, 2021: £476,542, 2020: £413,810). Support staff time has increased over the past two years to reflect additional time committed to strategic planning and organisational change, plus a moderate increase in operational staff head count to ensure our building is well run and maintained. Organisational change consultancy costs also increased this year as noted earlier in this report, reflecting Clean Break's focus on anti-racist practice, member involvement and impact measurement.

FINANCE AND FUNDING (continued)

Reserves

Clean Break's Trustees revised the charity's reserves policy and target last year in light of the charity's financial position, planned activities and the financial risks ahead. The Trustees are comfortable that the reserves policy and target set last year remains sufficient.

The Board agreed that it was appropriate for the charity to maintain a minimum of £250,000 in reserve and aim to build this to £300,000 to support the charity, when necessary, in relation to the following financial risks:

- ◆ £100,000 to cover short term cashflow requirements: the business model sometimes necessitates payment of salaries, operating overheads and project costs ahead of receipt of related funding or earned income. £100,000 is approximately one month's core costs plus an allowance for a typical advance payment against a project in partnership.
- ◆ £100,000 contingency against fundraising targets not yet met for the year ahead.
- ◆ £50,000 contingency against earned income targets for the year ahead. This includes income from room hires, theatre productions, training and events.

The desired target includes a further £50,000 funds to be held to cover unforeseen expenditure beyond contingencies built into annual budgets. This would include the cost of covering unexpected long term staff absence, or the cost of urgent, unplanned maintenance or repairs to our ageing building.

As at 31 March 2022, Clean Break has free unrestricted cash reserves (general funds) of £319,711 which exceeds the target set. (2021: £253,886, 85% of desired target).

Trustees will review reserves levels at least quarterly and this policy annually.

Going concern

The trustees have considered the requirement that the financial statements should be prepared on a going concern basis unless they intend to liquidate the charity or cease operations or have no realistic alternative but to do so.

Trustees have discussed the impact on the charity and the sectors it operates in of society recovering from the pandemic, the conflict in Europe and current cost-of-living crisis, in the context of the charity's resources, policies, processes and plans for the twelve months ahead.

In making their assessment, the Trustees have considered whether there is a material uncertainty that the charity can continue as a going concern and how this should be presented in the financial statements. They have concluded that on-going uncertainty does not constitute a material uncertainty related to going concern.

Trustees continue to identify the risks relating to the company's ongoing operations and discuss the strategies designed to manage them regularly (see Risk Management section below).

FINANCE AND FUNDING (continued)

Going concern (continued)

Some key external risk factors that have been considered in relation to going concern include:

- ◆ funders reconsidering priorities after two years of pandemic, with potentially less funding available for the sectors we operate in
- ◆ potential resurgence of coronavirus during winter 2022/23 resulting in cancellations of activities and other potential operational disruption
- ◆ donor fatigue, with numerous emergency appeals relating to significant European and global events in recent years
- ◆ further restrictions e.g. lockdowns and social distancing, impacting the generation of earned income, especially from hires
- ◆ increased cost-of-living and inflation affecting ability to recruit and retain staff, and increased overhead costs, especially those related to the running of a building
- ◆ changes to the sectors we operate in resulting from the above, impacting partnerships we rely on for income and delivery.

Trustees also acknowledge that we are entering a period of re-application and re-negotiation with our multi-year funders, which may place additional pressure on cashflows if there are gaps between funding periods or significant changes to levels or sources of multi-year funding. At the time of writing, 43% of our fundraising target for the financial year ahead has been achieved, compared with 66% this time last year.

Despite the significant challenges of this landscape, Clean Break has demonstrated in the past two years that the charity is able to manage the financial risks resulting from a difficult and changing external environment effectively, through careful planning, regular reforecasting and continuous risk assessment, supported by adequate free reserves, an overdraft facility if necessary, and ongoing good relationships with its core funders.

Trustees have therefore concluded that the financial statements of Clean Break for the year ended 31 March 2022, should be prepared on a going concern basis.

Risk management

Risk management remained a key consideration this past year given the ongoing impact of Covid-19, felt particularly strongly in the performing arts sector and by those affected by the criminal justice system. We continued to follow government guidance and ensure all activities were suitably risk assessed, aiming for the safest possible working environment for staff and participants.

Trustees returned to their regular quarterly meetings, with risk management a standing agenda item, adding the further measure of regular conversations between senior staff and a board appointed health & safety lead, Co-Chair Alison Frater, due to her extensive experience in the field of public health.

FINANCE AND FUNDING (continued)

Risk management (continued)

Identified risks are listed in a register which outlines the nature of each individual risk and rates them either high, medium or low risk with regards to both probability and impact. A risk management approach is agreed for each listed risk and a net risk rating after mitigation of either high, medium or low is assigned. Ratings are reviewed regularly, and progress is actively monitored.

Key financial risks this year - namely lower income from earned sources and limitations on typical fundraising against ever-changing projects and project timelines - were mitigated through:

- ◆ strict financial controls, especially around expenditure
- ◆ setting manageable annual budgets and cashflow forecasts which plan for maintenance of brought forward free reserves and incorporate adequate in-year contingency
- ◆ pre-approved access to an overdraft facility of £100,000 to cover short-term cash needs if necessary (not used in 2021/22)
- ◆ ongoing review and risk assessment of anticipated activities with reforecasting of budgets and cashflows throughout the year
- ◆ maintaining good communication with funders
- ◆ accessing appropriate levels of emergency and recovery funding to bridge shortfalls in earned income and in more typical project funding.

Looking ahead, risks around earned and fundraised income remain the key focus. Income targets for 2022/23 have been set more conservatively than in the past in anticipation of a challenging year in terms of both fundraising and earning income. We do not anticipate a continuation of funders offering emergency funding, although we hope that learning from the past two years will alter the landscape in favour of both core and unrestricted grants being offered. We are slowly seeing a return to project funding, however a number of funders have paused giving as they reassess their priorities.

A return to a more normal, balanced sourcing of income across fundraised and earned sources is welcome, but we are also aware of changes to behaviours as a result of the external environment outlined under the going concern section above that could continue to impact our business model.

Our measures to counter these risks remain the same as we plan ahead, focused on setting sensible and regularly reviewed budgets and forecasts, maintaining strong internal financial controls, free reserves and the overdraft option, and retaining healthy funder relationships. We are also prioritising budget management skills and related training and support, particularly for staff newer to this area of responsibility, to ensure expectations around timely, accurate financial information continue to be met.

FINANCE AND FUNDING (continued)

Risk management (continued)

Looking beyond the next financial year, we have recently applied for multi-year funding from Arts Council England as a National Portfolio Organisation for the period April 2023 to March 2026 and will know the outcome in autumn 2022. Historically this has accounted for 18% of our annual income.

Despite the uncertainties ahead, we are confident that we are well positioned to respond to them, and that Clean Break's work is needed more than ever. Having rebuilt its free reserves and weathered two very uncertain years, the charity is determined to maintain its stability and grow its impact in the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. The maximum liability of members in the event of a winding up is £1. At 31 March 2022 there were 10 members who are all Directors of the company.

The charity has one active, wholly owned trading subsidiary, Clean Break Productions Limited. Any profits go to support the charity.

Members of the Board

The members of the Board constitute directors of the charity for the purposes of the Companies Act 2006 and trustees for the purposes of charity legislation. At any one time there must be a minimum of six members but never more than fourteen. New members of the Board are elected by existing members. Members of the Board are required to retire after four years' service but are eligible for re-election for up to a further four years; and in extraordinary circumstances can have their term extended by a further year.

Each member of the Board has taken responsibility for monitoring the charity's activities in specific operational areas and constant attention is paid to the skills mix of the members of the Board to ensure that the Board has all the necessary skills required to contribute fully to the charity's development. The Board regularly reviews the diversity of its members and proactively plans for succession. Each January we engage in recruiting new trustees in anticipation for the July retirement of those at the end of their service.

The Board met 5 times in 2021/22 online to support senior staff and ensure good governance. In addition to meetings, the trustees engaged in additional sessions to progress our work around anti-racism, co-creation, refreshing our strategy and theory of change.

The Finance Committee was led by Sabba Akhtar until her resignation in December 2021, trustees who participated in the committee meetings throughout the year included: Despina Tsatsas, Doreen Foster, Sara Forbes, Alex Rowse and Alison Frater, Co-Chair of the Board. At the time of writing the trustees welcome Emily Ashton as new Chair of the Finance Committee, joining at the AGM in July 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Members of the Board (continued)

Clean Break has a Development Committee led by a trustee and comprised of non-trustee volunteers. We are grateful for the commitment of our Development Committee members: Tracey Abayeta, Honour Bayes, Elise Brown, Sarah Jane Dent, Sophie Fiori, Sharon Heyman, Catherine Hinwood, Alison Jefferis (Chair), Sarah Jeffs, Gillian Jones, Rebecca Urang and Sara Watson. The role of all these women in helping us achieve our development targets has been crucial.

As mentioned in describing our activities during this report, we are especially grateful to our Patrons this year who have gone above and beyond to support our work and our Members.

Key management personnel

Key management personnel for Clean Break are the Board of trustees (who do not receive remuneration for their services as trustees), the Leadership Team (two Joint Artistic Directors and Executive Director) and the Senior Management Team (Head of Participation, Head of Finance & Operations, Head of Development & Communications).

There is a Pay and Pay Review Policy which sets out the systems in place to set and review pay. A cost-of-living increase is considered by the Board annually and if approved is awarded to all staff who have completed their probationary period. For 2022/23, a cost-of-living increase of 2% was awarded to all staff who had completed their probation period or been in new posts for more than six months. This was determined in relation to Public Sector Pay awards, and the trustees note that it is well below inflation at present. The trustees and senior staff have therefore determined that a review of this policy, a benchmarked pay equity review and a cost-of-living consideration are due in 2022/23.

Statement of the members of the Board's responsibilities

The members of the Board (who are also directors of Clean Break for the purposes of company law) are responsible for preparing the report of the Board and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the members of the Board 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 its incoming resources and application of resources, including its income and expenditure of the charitable company, for that period.

In preparing these financial statements the members of the Board are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Statement of the members of the Board's responsibilities (continued)

- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the Board are responsible for keeping proper 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.

Each of the Board members confirms that:

- ◆ so far as the Board member is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- ◆ the Board member has taken all the steps that she ought to have taken as a Board member in order to make herself aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

The members of the Board 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.

Approved by members of the Board and signed on their behalf by:



A Frater
Alison Frater and Tanya Tracey

Co-Chairs of the Board

Date: 26 July 2022

Independent auditor's report to the members of Clean Break Theatre Company

Opinion

We have audited the financial statements of Clean Break Theatre Company for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated and charitable company balance sheets, the consolidated statement of cash flows, the principal accounting policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 March 2022 and of the group's income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ 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 group 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and charitable parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to 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' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report, which is also the directors' report for the purposes of company law, 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- ◆ the charitable parent company 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' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the director 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 group's and the charitable parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable parent 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011) and those that relate to data protection (General Data Protection Regulation).

Auditor's responsibilities for the audit of the financial statements (continued)

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report Year to 31 March 2022

Use of 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.

Buzzacott LLP

Catherine Biscoe, Senior Statutory Auditor
Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 11 August 2022

Consolidated statement of financial activities Year to 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	Unrestricted funds £	Restricted funds £	2021 Total funds £
Income and expenditure							
Income from:							
Donations and legacies	1	368,215	547,800	916,015	806,310	674,368	1,480,678
Charitable activities	2	71,125	43,500	114,625	11,781	43,500	55,281
Other	3	34,104	—	34,104	37	—	37
Total income		473,444	591,300	1,064,744	818,128	717,868	1,535,996
Expenditure on:							
Raising funds	5	157,152	—	157,152	126,084	—	126,084
Charitable activities	6	425,594	623,236	1,048,830	377,364	513,892	891,256
Other	7	18,754	—	18,754	—	—	—
Total expenditure		601,500	623,236	1,224,736	503,448	513,892	1,017,340
Net (expenditure) income before transfers		(128,056)	(31,936)	(159,992)	314,680	203,976	518,656
Gross transfers between funds	16. 17	52,109	(52,109)	—	162,184	(162,184)	—
Net movement in funds and net (expenditure) income	9	(75,947)	(84,045)	(159,992)	476,864	41,792	518,656
Reconciliation of funds:							
Fund balances brought forward at 1 April 2021		1,192,635	211,599	1,404,234	715,771	169,807	885,578
Fund balances carried forward at 31 March 2022		1,116,688	127,554	1,244,242	1,192,635	211,599	1,404,234

There were no other recognised gains or losses other than those stated above.

All of the charity's activities derived from continuing operations during the above two financial periods.

Balance sheets Year to 31 March 2022

	Notes	Group		Charity	
		2022 £	2021 £	2022 £	2021 £
Fixed assets					
Tangible assets	13	682,977	674,160	682,977	674,160
Investments	14	—	—	1	1
		682,977	674,160	682,978	674,161
Current assets					
Debtors	15	134,986	176,580	135,024	176,714
Cash at bank and in hand		531,230	658,048	531,191	657,913
		666,216	834,628	666,215	834,627
Creditors: amounts falling due within one year	16	(104,951)	(104,554)	(104,951)	(104,554)
Net current assets		561,265	730,074	561,264	730,073
Total net assets		1,244,242	1,404,234	1,244,242	1,404,234
Represented by:					
The funds of the charity					
Restricted funds	17				
· Restricted income funds		127,554	211,599	127,554	211,599
Unrestricted funds	18				
· General fund		319,711	253,886	319,711	253,886
· Activities fund		114,000	264,589	114,000	264,589
· Building fund		598,757	630,668	598,757	630,668
· Tangible fixed assets fund		84,220	43,492	84,220	43,492
		1,244,242	1,404,234	1,244,242	1,404,234

Approved by the members of the Board
and signed on their behalf by: A Frater



Member of the Board

Approved on: 26 July 2022

Clean Break Theatre Company
Company Registration Number 2690758 (England and Wales)

Consolidated statement of cash flows Year to 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(60,358)	564,805
Cash flows from investing activities:			
Purchase of tangible fixed assets		(66,460)	(20,270)
Net cash used in investing activities		(66,460)	(20,270)
Change in cash and cash equivalents in the year		(126,818)	544,535
Cash and cash equivalents at 1 April 2021	B	658,048	113,513
Cash and cash equivalents at 31 March 2022	B	531,230	658,048

Notes to the statement of cash flows for the year to 31 March 2022

A Reconciliation of net movement in funds to net cash provided by operating activities

	2022 £	2021 £
Net movement in funds (as per the statement of financial activities)	(159,992)	518,656
Adjustments for:		
Depreciation charge	45,591	43,473
Losses on disposal of fixed assets	12,052	—
Decrease in debtors	41,594	22,908
Increase (decrease) in creditors	397	(20,232)
Net cash (used in) provided by operating activities	(60,358)	564,805

B Analysis of cash and cash equivalents

	2022 £	2021 £
Analyse as follows:		
Cash at bank and in hand	531,230	658,048
Total cash and cash equivalents	531,230	658,048

Principal accounting policies Year to 31 March 2022

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

Basis of accounting

These financial statements have been prepared for the year to 31 March 2022.

The financial statements have been prepared under the historical cost convention with items initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy note.

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) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and are rounded to the nearest pound.

Basis of consolidation

The consolidated statement of financial activities and group balance sheet incorporate the financial statements of the Clean Break Theatre Company and its subsidiary, Clean Break Productions Limited for the year ended 31 March 2022, as the Clean Break Theatre Company owns 100% of the issued share capital of Clean Break Productions Limited. Further details are given in note 4 to the accounts.

No separate statement of financial activities has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

Assessment of going concern

The Trustees have considered the requirement that the financial statements should be prepared on a going concern basis. They have discussed at length the continued effects of Covid-19 and its potential impact on the company's operations in 2022-23 and beyond. They have concluded that it is appropriate that the financial statements be prepared on a going concern basis.

In making this assessment, the Trustees have considered whether there is a material uncertainty that the charity can continue as a going concern and how this should be presented in the financial statements. They have concluded that whilst the degree of uncertainty described in the Report of the Board warrants transparent disclosure, it does not constitute a material uncertainty related to going concern.

Principal accounting policies Year to 31 March 2022

Assessment of going concern (continued)

The risks are being managed through ongoing risk assessment of the external environment, strong focus on key stakeholder communication, continuous monitoring of progress against income targets and regular review and reforecasting of expenditure and cashflows. The charity has on-going support from its bankers and funders. At the time of finalising this report, the charity has secured 43% of its income target for the next 12 months.

Taking into account the above, as well as the charity's cost base and reserves position at 31 March 2022, and having looked at least 12 months from the date of signing these accounts, the trustees have concluded that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Income recognition

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in a future accounting period.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity. Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has or will be granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

Expenditure recognition

Expenditure is included in the statement of financial activities when incurred and includes any attributable VAT which cannot be recovered.

Principal accounting policies Year to 31 March 2022

Expenditure recognition (continued)

Expenditure comprises the following:

- a. The costs of raising funds include the salaries, direct costs and overheads associated with generating donated income.
- b. The costs of charitable activities include expenditure on the charity's primary charitable purposes as described in the report of the Board.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect of its compliance with regulation and good practice.

Support costs including governance costs are apportioned based on the proportion of time spent on each activity by staff.

Debtors

Debtors are recognised at the settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Where assets are depreciated in accordance with this policy, a full year's depreciation is expensed in the year of acquisition.

- a. Freehold land and buildings

Freehold land and buildings are included in the financial statements at cost.

Principal accounting policies Year to 31 March 2022

Tangible fixed assets (continued)

Freehold buildings are depreciated at a rate of 2% per annum on a straight-line basis in order to write the buildings off over their estimated useful economic life to the charity. No depreciation is charged on freehold land.

b. Building improvements and refurbishment

Building improvements are capitalised at cost and depreciated at the rate of 10% per annum based on cost in order to write them off over their estimated useful lives. Refurbishment is capitalised at cost and depreciated at a rate of 20% per annum in order to write it off over its estimated useful life.

c. Equipment, fixtures and fittings

Equipment, fixtures and fittings are capitalised at cost and depreciated at the rate of 20% per annum based on cost in order to write them off over their estimated useful lives.

Fund accounting

Restricted funds comprise monies raised for, or their use restricted to, a specific purpose, or contributions subject to donor-imposed conditions.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable objects.

Designated funds represent monies or assets set aside by the trustees, out of general funds, for specific purposes.

Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees and management to make significant judgements and estimates.

The items in the financial statements where these judgements and estimates have been made include:

- ◆ estimating the useful economic life of tangible fixed assets for the purpose of calculating depreciation;
- ◆ the estimation of the value of assets disposed of in year;
- ◆ the estimate of the holiday pay accrual;
- ◆ the provision for bad and doubtful debts; and
- ◆ estimating future income and expenditure flows for the purpose of assessing going concern.

Notes to the financial statements Year to 31 March 2022

1 Income from donations

	Unrestricted funds £	Restricted funds £	2022 Total funds £
General			
General donations	42,033	1,800	43,833
Legacy donations	15,000	—	15,000
The Big Give campaign donations	40,227	50,700	90,927
	97,260	52,500	149,760
Statutory Grants			
Arts & Humanities Research Council via Women, Theatre, Justice project	—	1,200	1,200
Arts Council England: National Portfolio	220,173	—	220,173
Arts Council England and DCMS: Culture Recovery Fund Round 2	—	98,000	98,000
Arts Council England and DCMS: Culture Recovery Fund Round 3	—	37,480	37,480
Coronavirus Job Retention Scheme	1,840	—	1,840
Goldsmiths, University of London	—	4,655	4,655
London Borough of Camden: Section 106 Funds	—	40,000	40,000
Ministry of Justice	—	51,735	51,735
National Lottery Community Fund	—	60,000	60,000
National Lottery Heritage Fund	—	39,050	39,050
	221,813	332,120	553,933
Trusts and Foundations			
City Bridge Trust	—	41,667	41,667
Esmée Fairbairn Foundation	—	50,000	50,000
The Gamick Charitable Trust	—	3,000	3,000
The Goldsmiths' Company Charity	15,000	—	15,000
Inner London Magistrates' Court's Poor Box and Feeder Charity	7,000	—	7,000
Jerwood Arts	—	21,302	21,302
The Mary Kinross Charitable Trust	10,000	—	10,000
Paul Hamlyn Foundation via Clinks	—	8,061	8,061
Tallow Chandlers Benevolent Fund	—	4,000	4,000
The Victoria Wood Foundation	—	5,150	5,150
	32,000	133,180	165,180
Corporate funding			
Columbia Threadneedle Foundation	—	30,000	30,000
GMS Estates Ltd	17,142	—	17,142
	17,142	30,000	47,142
2022 Total funds	368,215	547,800	916,015

Notes to the financial statements Year to 31 March 2022

1 Income from donations (continued)

	Unrestricted funds £	Restricted funds £	2021 Total funds £
General			
General donations	61,909	715	62,624
The Big Give campaign donations	34,844	—	34,844
Radio 4 Appeal	14,869	—	14,869
	<u>111,622</u>	<u>715</u>	<u>112,337</u>
Statutory Grants			
Arts & Humanities Research Council via Women, Theatre, Justice project	—	11,400	11,400
Arts Council England: National Portfolio	220,173	—	220,173
Arts Council England: Emergency Response Fund	40,000	—	40,000
Arts Council England and DCMS: Culture Recovery Fund Round 1	—	196,520	196,520
Coronavirus Job Retention Scheme	122,727	—	122,727
London Borough of Camden: Discretionary Grant Fund for business	10,000	—	10,000
National Lottery Community Fund	—	115,000	115,000
National Lottery Community Fund: Coronavirus Community Support Fund	—	53,653	53,653
	<u>392,900</u>	<u>376,573</u>	<u>769,473</u>
Trusts and Foundations			
1772 Chanty (Debtors Relief Funds Charity)	3,000	—	3,000
The A B Charitable Trust	10,000	—	10,000
Backstage Trust	25,000	—	25,000
Breslaff Centre	5,000	—	5,000
The Bromley Trust	10,000	—	10,000
Camden Giving	—	6,000	6,000
City Bridge Trust	—	50,000	50,000
Esmée Fairbairn Foundation	40,000	—	40,000
Esmée Fairbairn Foundation: Fast Response Grant	30,000	—	30,000
Garfield Weston Foundation	50,000	—	50,000
The Garrick Charitable Trust	—	3,000	3,000
The Goldsmiths' Company Charity	15,000	—	15,000
Inner London Magistrates' Court's Poor Box and Feeder Charity	—	5,000	5,000
The Julia and Hans Rausing Trust	—	95,745	95,745
The London Community Foundation: London Community Response Fund Wave 2	—	5,191	5,191
The London Community Foundation: London Community Response Fund Wave 3, COVID 19: DCMS	—	49,578	49,578
The Mary Kinross Charitable Trust	5,000	—	5,000
Paul Hamlyn Foundation - Emergency Fund grant	40,000	—	40,000
Paul Hamlyn Foundation via Clinks	—	8,061	8,061
The Rank Foundation - Resilience Fund	20,000	—	20,000
Rupert & Elizabeth Nabarro Charitable Trust	5,000	—	5,000
The Schroder Foundation	30,000	—	30,000
Stavros Niarchos Foundation	—	40,000	40,000
Tallow Chandlers Benevolent Fund	—	4,000	4,000
	<u>288,000</u>	<u>266,575</u>	<u>554,575</u>
Corporate funding			
Columbia Threadneedle Foundation	—	30,000	30,000
Co-Op Local Community Fund	2,413	—	2,413
GMS Estates Ltd	11,375	—	11,375
Matrix Chambers – Matrix Causes Fund	—	505	505
	<u>13,788</u>	<u>30,505</u>	<u>44,293</u>
2021 Total funds	<u>806,310</u>	<u>674,368</u>	<u>1,480,678</u>

Notes to the financial statements Year to 31 March 2022

2 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Fees, ticket sales and recharges from:			
Production and Production pipeline			
Productions and related engagement activity	16,140	—	16,140
Production pipeline: commissions and R&D	2,181	—	2,181
	<u>18,321</u>	<u>—</u>	<u>18,321</u>
Research and Leadership activities			
Leadership activities: workshops, talks, training, mentoring	32,078	—	32,078
	<u>32,078</u>	<u>—</u>	<u>32,078</u>
Members programme and other services			
Members groups, support services and related engagement activity	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>
	<u>50,399</u>	<u>—</u>	<u>50,399</u>
Performance-related grants from:			
Members programme and other services			
Members groups, support services and related engagement activity	—	3,600	3,600
Women's Centres service delivery	—	39,900	39,900
	<u>—</u>	<u>43,500</u>	<u>43,500</u>
Theatre tax relief from:			
Productions and Production pipeline			
Productions and related engagement activity	20,726	—	20,726
2022 Total income from charitable activities	<u>71,125</u>	<u>43,500</u>	<u>114,625</u>

	Unrestricted funds £	Restricted funds £	2021 Total funds £
Fees, ticket sales and recharges from:			
Production and Production pipeline			
Productions and related engagement activity	2,147	—	2,147
	<u>2,147</u>	<u>—</u>	<u>2,147</u>
Research and Leadership activities			
Leadership activities: workshops, talks, training, mentoring	8,838	—	8,838
	<u>8,838</u>	<u>—</u>	<u>8,838</u>
Members programme and other services			
Members groups, support services and related engagement activity	400	—	400
	<u>400</u>	<u>—</u>	<u>400</u>
	<u>11,385</u>	<u>—</u>	<u>11,385</u>
Performance-related grants from:			
Members programme and other services			
Members groups, support services and related engagement activity	—	3,600	3,600
Women's Centres service delivery	—	39,900	39,900
	<u>—</u>	<u>43,500</u>	<u>43,500</u>
Theatre tax relief from:			
Productions and Production pipeline			
Productions and related engagement activity	396	—	396
2021 Total income from charitable activities	<u>11,781</u>	<u>43,500</u>	<u>55,281</u>

Notes to the financial statements Year to 31 March 2022

3 Other income

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Room hire	8,312	—	8,312
Sundry income	25,792	—	25,792
2022 Total funds	34,104	—	34,104

	Unrestricted funds £	Restricted funds £	2021 Total funds £
Sundry income	37	—	37
2021 Total funds	37	—	37

Other income includes £25,789 proceeds from an insurance claim to replace water damaged flooring (2021: nil).

4 Investment in trading subsidiary

The charity controls 100% of the share capital of Clean Break Productions Limited (Company No. 09753638) which was incorporated on 28 August 2015. Its principal activity is the production of theatre shows.

The net assets and liabilities of Clean Break Productions Limited at 31 March 2022 were:

	2022 £	2021 £
Current assets	20,765	135
Creditors: amounts falling due within one year	(20,764)	(134)
Total net assets	1	1
Aggregate share capital and reserves	1	1

A summary of its trading results for the period ended 31 March 2022 is shown below.

	2022 £	2021 £
Turnover	134,335	10,155
Cost of sales	(131,085)	(7,555)
Gross profit	3,250	2,600
Administrative expenses	(3,250)	(2,600)
Operating loss	—	—
Gift aid payment	(20,726)	(396)
Loss for the year before taxation	(20,726)	(396)
Taxation for the year	20,726	396
Loss for the year	—	—

Notes to the financial statements Year to 31 March 2022

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Fundraising costs			
· Staff costs	147,245	—	147,245
· Events	171	—	171
· Subscriptions, resources and general expenses	5,181	—	5,181
· Support costs	4,555	—	4,555
2022 Total funds	157,152	—	157,152
	Unrestricted funds £	Restricted funds £	2021 Total funds £
Fundraising costs			
· Staff costs	119,479	—	119,479
· Events	764	—	764
· Subscriptions, resources and general expenses	1,504	—	1,504
· Support costs	4,337	—	4,337
2021 Total funds	126,084	—	126,084

6 Expenditure on charitable activities

	Direct costs £	Support costs (note 8) £	2022 Total £
Productions and Production pipeline			
· Productions and related engagement activity	200,731	125,721	326,452
· Production pipeline: commissions and R&D	33,974	37,803	71,777
	234,705	163,524	398,229
Research and Leadership activities			
· Leadership activities: workshops, talks, training, mentoring	26,292	33,196	59,488
· Research and heritage activities	74,080	25,139	99,219
	100,372	58,335	158,707
Members programmes and other services			
· Members groups, support services and related engagement activity	171,233	264,958	436,191
· Women's Centres delivery	24,035	12,635	36,670
· Prison projects and other outreach	9,103	9,930	19,033
	204,371	287,523	491,894
	539,448	509,382	1,048,830

Notes to the financial statements Year to 31 March 2022

6 Expenditure on charitable activities (continued)

	Direct costs £	Support costs (note 8) £	2021 Total £
Productions and Production pipeline			
Productions and related engagement activity	103,571	125,099	228,670
Production pipeline: commissions and R&D	41,372	39,784	81,156
	<u>144,943</u>	<u>164,883</u>	<u>309,826</u>
Research and Leadership activities			
Leadership activities: workshops, talks, training, mentoring	22,203	38,635	60,838
Research and heritage activities	35,675	13,072	48,747
	<u>57,878</u>	<u>51,707</u>	<u>109,585</u>
Members programmes and other services			
Members groups, support services and related engagement activity	163,091	225,454	388,545
Women's Centres delivery	24,068	14,606	38,674
Prison projects and other outreach	8,908	11,218	20,126
Other	20,163	4,337	24,500
	<u>216,230</u>	<u>255,615</u>	<u>471,845</u>
	<u>419,051</u>	<u>472,205</u>	<u>891,256</u>

7 Other expenditure

	Unrestricted funds £	Restricted funds £	2022 Total funds £
Direct costs: Room hire	3,285	—	3,285
Support costs: Room hire	4,555	—	4,555
Other costs	10,914	—	10,914
2022 Total other expenditure	<u>18,754</u>	<u>—</u>	<u>18,754</u>

Other costs relate to a loss on the disposal of water damaged flooring which was claimed on insurance (see note 3). There were no costs analysed as other expenditure in the prior year.

8 Support costs

	2022 £	2021 £
Support staff (note 10)	290,751	259,698
Depreciation	45,591	43,473
Governance costs	46,267	48,326
Other costs	135,882	125,045
Total funds	<u>518,491</u>	<u>476,542</u>

Support costs are allocated to expenditure on raising funds, expenditure on charitable activities and other expenditure (notes 5 to 7).

9 Net movement in funds

This is stated after charging:

	2022 £	2021 £
Staff costs	744,534	691,642
Auditor's remuneration (including irrecoverable VAT)		
· Statutory audit services – charity	11,724	11,186
· Statutory audit services - subsidiary	1,376	1,183
· Grant audit services - charity	2,752	—
· Corporation tax services - charity	1,651	—
· Corporation tax services - subsidiary	2,202	1,613
· VAT consultancy services – group	1,800	2,891
Depreciation	45,591	43,473

10 Employees and staff costs and remuneration of key management personnel

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	656,669	616,634
Social security costs	58,642	52,428
Pension costs	21,008	20,080
	736,319	689,142
Freelance fees	8,215	2,500
	744,534	691,642

During the year, the average number of employees, expressed as average head count, was 24 (2021: 22.9), and as full time equivalents was 18.8 (2021: 17.6). Employee costs and employee numbers include staff on casual and variable hours contracts.

One employee earned between £60,001 and £70,000 per annum, including taxable benefits (2021: one).

Total employee costs includes £1,847 in wages and salaries paid to staff while placed on furlough leave due to the coronavirus pandemic (2021: £140,735). The average full time equivalent head count excluding staff on furlough leave was 18.8 (2021: 12.2).

Total staff costs includes the cost of freelance consultants engaged to supplement the core staff team, for example PR, HR and Finance support, either on an interim basis when a permanent role is vacant, or on a longer term basis where consultancy support is more suitable than an in-house role.

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the members of the Board, the Leadership Team (two Joint Artistic Directors, Executive Director) and the Senior Management Team (Head of Development and Communications, Head of Finance and Operations, Head of Participation).

10 Employees and staff costs and remuneration of key management personnel
(continued)

The total remuneration (including taxable benefits and employer's pension and national insurance contributions) of the key management personnel was £331,918 (2021: £327,979).

11 Members of the Board

During the year, two members of the Board received a total of £340 in event speaker fees, as approved by the other members of the Board; no other Board member received any remuneration in respect of their services (2021: one member of the Board, total £100).

Out of pocket travel, accommodation and childcare expenses totalling £581 (2021: £50) were reimbursed to or paid on behalf of three members of the Board (2021: one member of the Board).

12 Taxation

Clean Break Theatre Company is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13 Tangible fixed assets

Group and charity	Freehold land and buildings £	Building improve- ments £	Equipment, furniture and fittings £	2022 Total £
Cost				
At 1 April 2021	1,144,082	59,700	146,662	1,350,444
Additions	—	53,357	13,103	66,460
Disposals	(17,083)	(8,374)	(9,206)	(34,663)
At 31 March 2022	1,126,999	104,683	150,559	1,382,241
Depreciation				
At 1 April 2021	513,414	55,033	107,837	676,284
Disposals	(8,055)	(5,508)	(9,049)	(22,612)
Charge for year	22,883	6,783	15,926	45,592
At 31 March 2022	528,242	56,308	114,714	699,264
Net book values				
At 31 March 2022	598,757	48,375	35,845	682,977
At 31 March 2021	630,668	4,667	38,825	674,160

A first charge over freehold land and buildings was granted to CAF Bank as security for an overdraft facility.

Notes to the financial statements Year to 31 March 2022

14 Investments

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Investment in subsidiary	—	—	1	1

Clean Break owns 100% of the share capital of Clean Break Productions Limited (Company No. 09753638), which was incorporated on 28 August 2015, which is registered in England, and commenced trading during the period ended 31 March 2016. Its principal activity is the production of theatre shows.

15 Debtors

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Grants receivable	84,616	118,724	84,616	118,724
Amounts owed by subsidiary undertaking	—	—	20,764	134
Other debtors	20,881	39,040	20,881	39,040
Theatre tax credits	20,726	—	—	—
Prepayments and accrued income	8,763	18,816	8,763	18,816
	134,986	176,580	135,024	176,714

16 Creditors: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Expense creditors	24,332	20,344	24,332	20,344
Social security and other taxes	16,099	16,402	16,099	16,402
Grants received in advance	3,975	15,900	3,975	15,900
Earned income received in advance	6,020	—	6,020	—
VAT control account	4,998	1,769	4,998	1,769
Other creditors	1,416	10,913	1,416	10,913
Accruals	48,111	39,226	48,111	39,226
	104,951	104,554	104,951	104,554

Deferred income comprises grants and earned income received in advance.

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Balance as at 1 April 2021	15,900	1,640	15,900	1,640
Amount released to income	(15,900)	(1,640)	(15,900)	(1,640)
Amount deferred in year	9,995	15,900	9,995	15,900
Balance as at 31 March 2022	9,995	15,900	9,995	15,900

Notes to the financial statements Year to 31 March 2022

17 Restricted funds

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

Group and charity	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
AHRC via Women, Theatre, Justice project <i>Research & Heritage</i>	17,315	1,200	(16,665)	—	1,850
Arts Council England and DCMS: Culture Recovery Fund Round 2 <i>Covid-19 response & recovery</i>	—	98,000	(89,042)	(8,958)	—
Arts Council England and DCMS: Culture Recovery Fund Round 3 <i>Covid-19 response & recovery</i>	—	37,480	(37,480)	—	—
Big Give <i>Productions & digital</i>	—	50,700	—	—	50,700
City Bridge Trust <i>Core salary</i>	5,677	41,667	(47,344)	—	—
Columbia Threadneedle Foundation <i>Member activities</i>	5,876	30,000	(35,876)	—	—
Esmée Fairbairn Foundation <i>Productions</i>	—	50,000	(50,000)	—	—
The Evan Cornish Foundation <i>Prison projects</i>	3,114	—	(3,114)	—	—
The Garrick Charitable Trust <i>Production pipeline</i>	—	3,000	(1,233)	—	1,767
Individual donations for specified purposes <i>incl Members theatre trips</i>	500	1,800	(1,511)	—	789
Goldsmiths, University of London <i>Prison projects</i>	—	4,655	(4,655)	—	—
Jerwood Arts <i>Production pipeline & staff salaries</i>	—	21,302	(21,302)	—	—
London Borough of Camden <i>Member activities</i>	—	3,600	(3,600)	—	—
London Borough of Camden: Section 106 funds <i>Fixed assets & salaries</i>	—	40,000	(26,047)	(13,953)	—
London Community Foundation (Waves 2 & 3) <i>Covid-19 response & recovery</i>	7,726	—	(7,276)	—	—
Ministry of Justice <i>Overheads</i>	—	51,735	(51,735)	—	—
MOPAC via Advance Minerva & WIP <i>Women's Centre activities</i>	9,356	39,900	(44,321)	—	4,935
The National Lottery Community Fund <i>Member activities, infrastructure & equipment</i>	141,145	60,000	(132,769)	(21,970)	46,406
The National Lottery Heritage Fund <i>Research & Heritage</i>	—	39,050	(31,822)	(7,228)	—
Paul Hamlyn Foundation via Clinks <i>Prison projects</i>	8,061	8,061	(165)	—	15,957
Stavros Niarchos Foundation <i>Member activities</i>	13,279	—	(13,279)	—	—
Tallow Chandlers Benevolent Fund <i>Member activities</i>	—	4,000	(4,000)	—	—
Victoria Wood Foundation <i>Member activities</i>	—	5,150	—	—	5,150
	511,599	591,300	(623,236)	(52,109)	127,554

Notes to the financial statements Year to 31 March 2022

Group and charity	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Arts & Humanities Research Council via Women, Theatre, Justice project <i>Research & Heritage</i>	24,265	11,400	(18,350)	—	17,315
Arts Council England and DCMS: Culture Recovery Fund Round 1 <i>Covid-19 response & recovery</i>	—	196,520	(42,674)	(153,846)	—
Camden Giving <i>Covid-19 response & recovery</i>	—	6,000	(6,000)	—	—
City Bridge Trust <i>Core salary</i>	—	50,000	(44,323)	—	5,677
Columbia Threadneedle Foundation <i>Member activities</i>	—	30,000	(24,124)	—	5,876
The Co-Operative Foundation <i>Member activities</i>	5,000	—	(5,000)	—	—
The Evan Cornish Foundation <i>Prison projects</i>	3,400	—	(286)	—	3,114
The Garick Charitable Trust <i>Production pipeline</i>	—	3,000	(3,000)	—	—
Individual donations for specified purposes <i>incl Members theatre trips</i>	1,360	715	(215)	(1,360)	500
Inner London Magistrates' Court's Poor Box and Feeder Charity <i>Member activities</i>	—	5,000	(5,000)	—	—
The Julia and Hans Rausing Trust <i>Covid-19 response & recovery</i>	—	95,745	(95,745)	—	—
London Borough of Camden: Adult Community Learning Service <i>Member activities</i>	—	3,600	(3,600)	—	—
London Community Foundation (Waves 2 & 3) <i>Covid-19 response & recovery</i>	—	54,769	(34,381)	(13,112)	7,276
Matrix Chambers - Matrix Causes Fund <i>Equipment</i>	460	505	(939)	(26)	—
MOPAC via Advance Minerva and WIP <i>Women's Centre activities</i>	—	39,900	(30,544)	—	9,356
The National Lottery Community Fund <i>Member activities, infrastructure & equipment</i>	132,282	115,000	(105,598)	(539)	141,145
The National Lottery Community Fund: Coronavirus Community Support Fund <i>Covid-19 response</i>	—	53,653	(53,124)	(529)	—
The National Lottery Heritage Fund <i>Research & Heritage</i>	3,040	—	(10,268)	7,228	—
Paul Hamlyn Foundation via Clinks <i>Prison projects</i>	—	8,061	—	—	8,061
Stavros Niarchos Foundation <i>Member activities</i>	—	40,000	(26,721)	—	13,279
Tallow Chandlers Benevolent Fund <i>Member activities</i>	—	4,000	(4,000)	—	—
	169,807	717,868	(513,892)	(162,184)	211,599

Notes to the financial statements Year to 31 March 2022

17 Restricted funds (continued)

Restricted funds are presented by funder to reflect how the charity manages its restricted funding. Many funders support Clean Break's activities across a number of charitable activities; for example, a funder may support a range of activities involving and supporting Members: productions and projects, commissions, the Members' programme and related infrastructure and equipment.

Fund balances held at 31 March 2022 towards the specified purposes are expected to be spent in the next financial year.

Transfers between funds represent:

Restricted and unrestricted funding spent on new tangible fixed assets (transfers from Restricted Income funds and General fund to Other fixed assets fund).

Release of Restricted Income funds to the unrestricted General fund where restrictions have extinguished (transfers from Restricted income funds to General fund). In the year ending 31 March 2021 this included £153,846 in restricted funding received from the Culture Recovery Fund Round 1 specifically granted towards general funds (Reserves).

Temporary cashflow support from the General fund to cover expenditure on activities to be funded from Restricted Income funds not yet received (transfers from General fund to Restricted income funds, reversed in the year that the Restricted funds are received).

18 Unrestricted funds

Group and charity	At 1 April 2021 £	Income £	Expenditure £	Transfers and new designations £	At 31 March 2022 £
General fund	253,886	473,444	(336,911)	(70,708)	319,711
Activities fund	264,589	—	(264,589)	114,000	114,000
Building fund	630,668	—	—	(31,911)	598,757
Tangible fixed assets fund	43,492	—	—	40,728	84,220
	1,192,635	473,444	(601,500)	52,109	1,116,688

Group and charity	At 1 April 2020 £	Income £	Expenditure £	Transfers and new designations £	At 31 March 2021 £
General fund	18,408	818,128	(503,448)	(79,202)	253,886
Activities fund	—	—	—	264,589	264,589
Building fund	653,551	—	—	(22,883)	630,668
Tangible fixed assets fund	43,812	—	—	(320)	43,492
	715,771	818,128	(503,448)	162,164	1,192,635

A new designated Activities fund was established in the prior year ended 31 March 2021, representing the amount of unrestricted funding raised in advance towards direct and support costs of activities planned for the year ahead.

Notes to the financial statements Year to 31 March 2022

18 Unrestricted funds (continued)

Transfers between funds represent:

Funds set aside specifically towards activities in the next financial year (transfer from General fund to Activities fund).

Annual depreciation charged on the building and tangible fixed assets (transfer from Other fixed assets fund and Land & Buildings fund to General fund).

Restricted and unrestricted funding spent on new tangible fixed assets (transfers from Restricted Income funds and General fund to Other fixed assets fund).

Release of Restricted Income funds to the unrestricted General fund where restrictions have extinguished (transfers from Restricted income funds to General fund). In the year ending 31 March 2021 this included £153,846 in restricted funding received from the Culture Recovery Fund Round 1 specifically granted towards general funds (Reserves).

Temporary cashflow support from the General fund to cover expenditure on activities to be funded from Restricted Income funds not yet received (transfers from General fund to Restricted income funds, reversed in the year that the Restricted funds are received).

18 Analysis of net assets between funds

Group and charity	General fund £	Activities fund £	Building Fund £	Tangible fixed asset fund £	Restricted funds £	Total 2022 £
Fund balances at 31 March 2022						
Are represented by:						
Tangible fixed assets	—	—	598,757	84,220	—	682,977
Net current assets	319,711	114,000	—	—	127,554	561,265
Total net assets	319,711	114,000	598,757	84,220	127,554	1,244,242

Group and charity	General fund £	Activities fund £	Building Fund £	Tangible fixed asset fund £	Restricted funds £	Total 2021 £
Fund balances at 31 March 2021						
Are represented by:						
Tangible fixed assets	—	—	630,668	43,492	—	674,160
Net current assets	253,886	264,589	—	—	211,599	730,074
Total net assets	253,886	264,589	630,668	43,492	211,599	1,404,234

19 Liability of members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

20 Related party transactions

Alison Jefferis, Member of the Board and Chair of the Development Committee, was Chair of Columbia Threadneedle Foundation (CTF) and Head of Corporate Affairs at the Foundation's parent company, Threadneedle Asset Management Holdings Ltd (TAMH Ltd) until May 2022. During the year ended 31 March 2022, Clean Break received £30,000 in corporate donations from CTF and £20,850 in sales income from TAMH Ltd (2021: £33,000 corporate donations from CTF and £3,500 in sales income from TAMH Ltd). All transactions were conducted at arms' length. A balance of £450 + VAT was outstanding from TAMH Ltd at the year end (2021: nil).

Two Trustees, Ellie Kendrick and Amanda Richardson, received a total of £340 for their services as event speakers, as disclosed in Note 11 (2020: one Trustee, Tanya Tracey, received £100 for event speaker services).

Members of the Board, the Development Committee, the Leadership Team and Senior Management Team made donations with a total value of £6,884 during the year (2021: £8,475).

Section 37 Statement Year to 31 March 2022

In accordance with Section 37 of the Local Government and Housing Act 1989, the following is a statement of grants in excess of £2,000, receivable in respect of the year ended 31 March 2021, together with a note on the use to which they were put.

This statement also includes unspent balances brought forward at 1 April 2021, the amounts used during the year and the balances carried forward at 31 March 2022.

Donor	Purpose	At 1 April 2021 £	Income £	Expenditure and transfers £	At 31 March 2022 £
London Borough of Camden: Discretionary Grant Fund for business	To compensate for loss of income against ongoing fixed building costs (included in note 1 and note 6 to the accounts)	—	40,000	(40,000)	—
London Borough of Camden: Adult Community Learning Service	Towards Members Programme – Health & Wellbeing group (included in note 2 and note 6 to the accounts)	—	3,600	(3,600)	—

Both grants were spent in full during the period on the purposes for which they were awarded.

The comparative statement for the year ended 31 March 2021 is as follows:

Donor	Purpose	At 1 April 2020 £	Income £	Expenditure and transfers £	At 31 March 2021 £
London Borough of Camden: Discretionary Grant Fund for business	To compensate for loss of income against ongoing fixed building costs (included in note 1 and note 6 to the accounts)	—	10,000	(10,000)	—
London Borough of Camden: Adult Community Learning Service	Towards Members Programme – Health & Wellbeing group (included in note 2 and note 6 to the accounts)	—	3,600	(3,600)	—

The grant was spent in full during the period on the purpose for which it was awarded.

This statement forms part of the audited financial statements of the charity.