

Company number: 06135973
Charity number: 1119379

Creation Theatre Ltd



Accounts
for the period ended
31st January 2025

Wenn Townsend
Chartered Accountants
Oxford

Creation Theatre Ltd

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Creation Theatre Ltd
Trustees' Annual Report
for the period ended 31st January 2025

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the period ended 31st January 2025.

Reference and Administrative Details

Registered charity name	Creation Theatre Ltd
Charity registration number	1119379
Company registration number	06135973
Registered office	Wenn Townsend 30 St Giles' Oxford OX1 3LE
Principle address	Wenn Townsend 30 St Giles' Oxford OX1 3LE

The Trustees

The trustees who served the charity during the period were as follows:

Cllr M Clarkson
Mr J Bufford (Hon. Secretary)
The Rt. Revd. C Fletcher OBE,
Mr Z Verjee
Mr P Talbot
Mr C Tomlinson (Treasurer)
Ms J Iball, (Chair)
Ms R Watson

All are made aware of any new requirements requested by the Charity Commission and Company Law.

Secretary	Mr James Bufford
Chief Executive Officer	Mrs Lucy Askew (resigned 30 April 2024) Dr Helen Eastman (appointed 11 May 2024)
Independent Examiner	Lee Baker FCA Wenn Townsend Chartered Accountants and Statutory Auditor 30 St Giles Oxford OX1 3LE

Creation Theatre Ltd

Trustees' Annual Report (continued) for the period ended 31st January 2025

Structure, Governance and Management

The Creation Theatre Ltd (Creation Theatre Company) is governed by the Memorandum and Articles of Association dated March 5th 2007. In the same year it became a registered charity. The liability of members in the event of winding up is limited by guarantee to an amount not exceeding £1 per member.

All trustees are aware of their legal obligations under charity and company law, the Charity Commission guidance on Public Benefit and have received the Articles and Memorandum of Association. They keep the financial performance of the charity under constant review. They review the Risk Management document on a regular basis. The trustees take seriously the Charity Commission's guidance on Public Benefit and believe the activities of the charitable company are in line with that guidance.

The trustees meet regularly and are actively looking for new members to enhance the range of supportive skills available to the staff team. They commit to Nolan's seven principles of public life: accountability, selflessness, integrity, objectivity, openness, honesty and leadership.

During the year, the day to day management of the company was delegated to the CEO and Artistic Director Dr Helen Eastman

The Trustees consider the Board of Trustees, the Chief Executive and General Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no Trustee remuneration was paid in the year. The pay of the Chief Executive is reviewed annually and is normally increased in accordance with average earnings, but was not increased this year. The remuneration is reviewed to ensure that it is fair and not out of line with similar roles.

Objectives and Activities

To advance education for the public benefit by the promotion of the arts, in particular but not exclusively, the art of drama. Risk Management and Equal Opportunities Policies are regularly reviewed by the management team and trustees.

Attracting and Retaining Talent

Through the year we were committed to our Rep Company and the opportunity this gave us to provide job security to actors. However, it became clear through the year that the maintenance of a rep company was not financially sustainable, so, as contracts expired, we did not renew them. The reduction in headcount has been helpful financially, and we were careful to include our actors in our decisions. We will continue to pay Equity approved rates and comply with Equity approved policies to ensure that our staff are treated fairly.

Artistic Values

The performance of excellent theatre, chiefly but not solely Shakespeare, in site-specific and unusual locations and online, in which we aim to unlock artistic potential and allow for immediacy and connection with our audiences.

Since their inception, our digital shows have attracted significant interest from theatre critics and academics. Digital productions regularly feature in online journal articles and academic papers and we are aware of three published books that feature Creation's digital shows. As the impact of the pandemic recedes, we are enjoying returning to our tradition of live, site specific theatre, and encouraging our audiences to join us, particularly by reintroducing the youth chorus in our Christmas 2024 show.

Feedback via regular surveys to our audience, the close monitoring of social media, and an engaged Extras programme ensure a close relationship between the work we produce and its reception by the audience.

Creation Theatre Ltd

Trustees' Annual Report (continued) for the period ended 31st January 2025

Public Benefit and Charitable Giving

During the year, we continued to produce high-quality, predominantly site-specific work for audiences in Oxfordshire and beyond. Our productions included Boatman Town (a world premiere), Animal Farm, As You Like It, Treasure Island, and Hansel and Grettel. We also developed two new pieces, Extinction Monologues and Even Stranger, in collaboration with leading British playwrights. For our wider digital audience—who have been engaging with our work since the pandemic—we produced an online version of Antigone. We also launched a poetry reading series for local audiences. Additionally, we partnered with the Oxford University Cultural Programme on a performance of The Busy Body, contributing to a wider research project on female playwrights of the 18th century.

We operated the only full-time repertory company in the UK, providing an exceptional standard of employment to our actors.

To improve access for vulnerable and financially strained groups, we continued to offer concessionary tickets for over-60s, jobseekers, disabled people, and their carers. A bursary programme remains in place for workshops and Drama Club.

For all productions, ticket pricing is carefully structured to ensure that an allocation of affordable tickets is available. We expanded our pay-it-forward scheme, enabling us to collaborate with other charities to distribute free tickets to refugee organisations, young carers, and low-income families. We enhanced the accessibility of our performances by ensuring that all productions included a BSL-interpreted or captioned performance, as well as touch tours and relaxed performances for neurodiverse audiences.

We toured work into areas of the county with limited cultural provision, such as Boatman Town on Bicester High Street.

As demand for online education declined post-pandemic, we paused our digital activities for young people. However, we saw significant growth in our in-person provision for young people, offering activities after school, at weekends, and during the holidays alongside a range of tailored workshops in primary and secondary schools. We began running bespoke workshops for deaf children in partnership with local charity, the Oxfordshire Deaf Children's Society.

Financial Review

The balance sheet shows a deficit of £19,264. It became apparent during the year that the Rep Company model was not sustainable and the actors' contracts have not been renewed. The Company is behind with some payments to staff and suppliers, and has increased its fundraising activity to bring in cash. The company was breaking even over the last 6 months of the financial year.

Principal risks and uncertainties

The charity maintains a comprehensive risk register and takes steps to minimise risk. Currently the principal risks have been identified as:

- Poor sales due to economic conditions. We mitigate this in some ways by offering a range of ticket prices to in person shows and keeping the price of online shows relatively low.
- The risk of legal action due to non-compliance with current regulations and policies. We mitigate this through regular training for staff, DBS checking and taking expert advice

Reserves policy

The Trustees intend to return the unrestricted funds to surplus by

- Continued cost control
- Focussing on texts which are on the GCSE syllabus to increase audience numbers
- Securing funding for projects
- Obtaining sponsorship, grant funding and donations

The Trustees are also exploring loan finance.

Creation Theatre Ltd

Trustees' Annual Report (continued) for the period ended 31st January 2025

Responsibilities of the Trustees

The trustees (who are also the directors of Creation Theatre Ltd for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees 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. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Signed by order of the trustees:-

Carl Tomlinson
Director/Trustee

24th February 2025

Creation Theatre Ltd

Independent Examiner's Report to the Trustees of Creation Theatre Ltd

I report to the charity trustees on my examination of the accounts of the company for the period ended 31st January 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lee Baker FCA
Wenn Townsend Chartered Accountants
30 St Giles
Oxford
OX1 3LE

24th February 2025

Creation Theatre Ltd

Statement of Financial Activities for the period ended 31st January 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Incoming resources							
Incoming resources from generating funds:							
Voluntary income	3	109,180	-	109,180	68,199	-	68,199
Activities for generating funds	4	5,618	-	5,618	13,337	-	13,337
Investment income	5	63	-	63	17	-	17
Incoming resources from charitable activities	6	436,020	-	436,020	375,463	-	375,463
Total incoming resources		550,881	-	550,881	457,016	-	457,016
Resources expended							
<i>Costs of generating funds:</i>							
Costs of generating voluntary income	7	13,997	-	13,997	13,114	-	13,114
Costs of activities for generating funds	8	21,750	-	21,750	19,818	-	19,818
<i>Charitable activities</i>	9	725,680	-	725,680	506,524	-	506,524
Total resources expended		761,427	-	761,427	539,456	-	539,456
Net income before tax		(210,546)	-	(210,546)	(82,440)	-	(82,440)
Tax credit receivable	10	117,174	-	117,174	69,868	-	69,868
Net movement of funds in year		(93,372)	-	(93,372)	(12,572)	-	(12,572)
Total funds brought forward		74,108	-	74,108	86,680	-	86,680
Total funds carried forward	19	(19,264)	-	(19,264)	74,108	-	74,108

The notes on pages 9 to 16 form part of these financial statements

Creation Theatre Ltd

**Balance Sheet
31st January 2025**

		£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	15		3,942		3,724
Current Assets					
Debtors	16	117,507		95,983	
Cash at bank and in hand		21		29,272	
		<u>117,528</u>		<u>125,255</u>	
Creditors: amounts falling due within one year	17	(140,734)		(54,871)	
Net Current (Liabilities) / Assets			(23,206)		70,384
Net assets			<u>(19,264)</u>		<u>74,108</u>
Funds					
Unrestricted funds	18		(19,264)		74,108
Total funds			<u>(19,264)</u>		<u>74,108</u>

These financial statements were approved by the trustees on 24th February 2025 and signed on their behalf by:

.....
Ms J Iball
Director/Trustee

Company registration number: 06135973

The notes on pages 9 to 16 form part of these financial statements

Creation Theatre Ltd

Statement of Cash Flows
for the period ended 31st January 2025

Reconciliation of increase in funds to net cash flow from operating activities

	2025 £	2024 £
Increase/(decrease) in funds	(93,372)	(12,572)
Depreciation charge	986	745
(Increase) in debtors	(21,524)	8,377
Increase/(decrease) in creditors	85,863	(8,311)
Interest received	(63)	(17)
	<hr/>	<hr/>
Net cash flow from operating activities	(28,110)	(11,778)
	<hr/> <hr/>	<hr/> <hr/>
 Cash flow statement		
Net cash flow from operating activities	(28,110)	(11,778)
	<hr/>	<hr/>
 Cash flows from investing activities		
Interest received	63	17
Purchase of fixed assets	(1,204)	-
	<hr/>	<hr/>
Cash provided by investing activities	(1,141)	17
	<hr/>	<hr/>
 Cash flows from financing activities		
Repayment of borrowing	-	(942)
	<hr/>	<hr/>
Cash used in financing activities	-	(942)
	<hr/>	<hr/>
Increase/(decrease) in cash	(29,251)	(12,703)
	<hr/> <hr/>	<hr/> <hr/>
Movement in cash	(29,251)	(12,703)
Net cash at 1st February	29,272	41,975
	<hr/>	<hr/>
Net cash at 31st January	21	29,272
	<hr/> <hr/>	<hr/> <hr/>

Creation Theatre Ltd

Notes to the Accounts for the period ended 31st January 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Creation Theatre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

At 31st January 2025, the charity had net liabilities of £19,264. The Trustees recognise that this indicates that there is a material uncertainty about the charity's ability to continue as a going concern. The Trustees have supported management throughout the year to make significant operational changes, reducing the charity's core costs and identifying new income streams which have resulted in the second half of the year returning a small surplus. This, coupled with robust financial projections, gives the Trustees confidence that the charity will be able to continue to operate as a going concern and for this reason the accounts are prepared on a going concern basis.

Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Membership income is recognised evenly over the period of membership. As such, a proportion of each membership relating to future financial periods is deferred accordingly.

Investment income is recognised on a receivable basis.

Income from charitable activities include income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when admission fees or performance related grants are received in advance of the performances or events to which they relate.

Fund accounting

Unrestricted funds consist of a general fund which the Trustees may use, for the furtherance of the objects of the Charity, at their discretion. Designated funds are unrestricted funds which have been allocated for future expenditure for a specific purpose by the Trustees. Restricted funds are subject to specific conditions imposed by the donor or by the terms of an appeal, these conditions being legally binding upon the Trustees.

Expenditure

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Charitable activities include expenditure associated with staging of stage productions and educational programmes and include both the direct costs and support costs relating to these activities. Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Creation Theatre Ltd

Notes to the Accounts (continued) for the period ended 31st January 2025

1. Accounting policies (continued)

Fixed assets and depreciation

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against this category of resources expended for which it was incurred.

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

2. Legal status of the charity

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

3. Voluntary income

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Donations	42,917	42,917	22,199
Sponsorship	1,400	1,400	500
Grants - General	64,863	64,863	45,500
	<u>109,180</u>	<u>109,180</u>	<u>68,199</u>

Creation Theatre Ltd

Notes to the Accounts (continued)
for the period ended 31st January 2025

4. Activities for raising funds

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Front of House – Bar, Merchandise etc.	5,618	5,618	13,337

5. Investment income

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Bank interest receivable	63	63	17

6. Income from charitable activities

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Show income - non-educational	351,093	351,093	302,890
Education income	78,094	78,094	67,821
Friends scheme	6,833	6,833	4,752
	<u>436,020</u>	<u>436,020</u>	<u>375,463</u>

During the year, Friends scheme memberships were recognised at the point of receipt with no deferral of amounts relating to future years.

7. Costs of raising voluntary income

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Support costs (see note 11)	13,997	13,997	13,114

Creation Theatre Ltd

Notes to the Accounts (continued)
for the period ended 31st January 2025

8. Costs of activities for raising funds

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Front of House - other	7,092	7,092	6,112
Fundraising costs	661	661	592
Support costs (see note 11)	13,997	13,997	13,114
	<u>21,750</u>	<u>21,750</u>	<u>19,818</u>

9. Costs of charitable activities

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Wages and salaries including actors – production	306,590	306,590	248,074
Education – workshop leaders	20,949	20,949	17,303
Education costs	13,111	13,111	13,167
Production costs	226,251	226,251	78,750
Marketing and advertising	24,469	24,469	30,155
Credit card charges	22,353	22,353	19,174
Support costs (see note 11)	111,957	111,957	104,901
	<u>725,680</u>	<u>725,680</u>	<u>511,524</u>

10. Income tax

During the year the charity received theatre tax relief as follows:

	2025 £	2024 £
Theatre tax relief receivable - current year	114,873	69,868
- under/(over) provision in previous year	2,301	2
	<u>117,174</u>	<u>69,870</u>

Creation Theatre Ltd

Notes to the Accounts (continued)
for the period ended 31st January 2025

11. Support costs

Support costs are allocated to activities as follows:-

	Costs of generating voluntary income (note 7) £	Costs of activities for generating funds (note 8) £	Charitable activities (note 9) £	Total 2025 £	Total 2024 £
Wages and salaries - support	10,384	10,384	83,067	103,835	102,919
Other staff costs	-	-	-	-	936
Premises costs	826	826	6,610	8,262	7,744
Printing, postage and stationery	762	762	6,091	7,615	1,670
Other administration costs	553	553	4,428	5,534	4,045
Legal and professional fees	153	153	1,220	1,526	5,703
Audit and accountancy fees	620	620	4,955	6,195	7,200
Interest payable	570	570	4,561	5,701	56
Bank charges	30	30	237	297	108
Depreciation	99	99	788	986	745
	13,997	13,997	111,957	139,951	131,126

12. Governance costs (included within support costs)

	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Audit / independent examiner fees	1,500	1,500	1,500

13. Net income for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	986	745
Auditors' / independent examiner's remuneration - audit / independent exam	1,500	1,500
- other	4,696	5,700
	7,182	7,945

Creation Theatre Ltd

Notes to the Accounts (continued)
for the period ended 31st January 2025

14. Staff costs and emoluments

Total staff costs were as follows:

	2025 £	2024 £
Wages and salaries	228,696	306,590
Social security costs net of employer rebate & SMP	13,981	9,802
Pension costs	5,854	5,495
	<u>248,531</u>	<u>321,887</u>

The above wages and salaries figures include payments made to freelance self-employed actors, stage managers, stage directors and stage designers.

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:-

	2025 No.	2024 No.
Number of staff	<u>8</u>	<u>11</u>

No employee of the Charity received remuneration of more than £60,000 during this period.

Key management personnel received total remuneration of £45,417 (2024: £47,446).

15. Tangible fixed assets

	Equipment £
Cost	
At 1st February 2024	20,609
Additions	1,204
At 31st January 2025	<u>21,813</u>
Depreciation	
At 1st February 2024	16,885
Charge for the year	986
At 31st January 2025	<u>17,871</u>
Net book value	
At 31st January 2025	<u>3,942</u>
At 31st January 2024	<u>3,724</u>

Creation Theatre Ltd

Notes to the Accounts (continued)
for the period ended 31st January 2025

16. Debtors

	2025 £	2024 £
Other debtors	2,634	6,500
Prepayments	-	19,613
Theatre Tax Relief claim	114,873	69,870
	<u>117,507</u>	<u>95,983</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	51,568	34,081
Accruals and deferred income	23,460	20,790
Other creditors	65,706	-
	<u>140,734</u>	<u>54,871</u>

The deferred income included in accruals above amounts to £160 (2024: £15,165). £15,165 of deferred income brought forward was released in the year.

18. Funds – 2025

	Balance at 1st February 2024 £	Incoming resources £	Outgoing resources £	Tax credit £	Transfers £	Balance at 31st January 2025 £
General funds	74,108	550,881	(761,427)	117,174	-	(19,264)

Funds – 2024

	Balance at 1st April 2023 £	Incoming resources £	Outgoing resources £	Tax credit £	Transfers £	Balance at 31st January 2024 £
General funds	86,680	457,016	(539,456)	69,868	-	74,108

Creation Theatre Ltd

**Notes to the Accounts (continued)
for the period ended 31st January 2025**

19. Related party transactions

The Trustees received no remuneration during the year.

The trustees/directors have not been reimbursed for expenses.