

Geese Theatre Company Limited

(A Company Limited by Guarantee)

**Annual Report and Financial Statements
Year ended 31 March 2022**

Charity number : 327563

Company Number : 2182104



**T H E A T R E
C O M P A N Y**

Feltons

Chartered Accountants

Birmingham

B1 3JR

Geese Theatre Company Limited

(A Company Limited by Guarantee)

**Report and financial statements
Year ended 31 March 2022**

Contents	Page
Reference and administrative details	1
Report of the trustees	2
Independent Auditor's report on the financial statements	19
Statement of financial activities incorporating income & expenditure account	23
Balance sheet	24
Cash flow statement	25
Notes forming part of the financial statements, incorporating :	
Statement of accounting policies	26
Other notes to the financial statements	29
The following page does not form part of the statutory financial statements :	
Detailed income and expenditure account	35

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Reference and Administrative Details

Chair	Kobina Hall	
Trustees	Clark Baim Selwyn Blyth Philippa Frith Kobina Hall Iain Lownes Claire Owen Kam Sarai	
Company secretary	Iain Lownes	
Key management personnel	Andrew Watson Louise Heywood Rosalind Adams Elizabeth Aspinall	CEO and Artistic Director Director of Programmes Director of Funding and Partnerships Director of Finance and Operations
Other employees	Ilhan Adam Elizabeth Brown Helen Clifton Emma Smallman Benjamin Teare	Keshena Bowie Andrea Cifuentes-Poseck Daniel Pearce David Snook Isobel Watson
Registered office		Woodbridge House 9 Woodbridge Road Birmingham B13 8EH
Charity number		327563
Company registration number		2182104
Independent auditor		Feltons 8 Sovereign Court 8 Graham Street Birmingham B1 3JR
Bankers		Lloyds Bank plc 32-34 Alcester Road South Kings Heath Birmingham B14 7PU

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees
Year ended 31 March 2022**

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 UK and Republic of Ireland published in October 2019.

Chair's Report

2021/22 has been another challenging year for Geese Theatre Company and for the people Geese works with. The company has managed to weather the storm of the pandemic thanks to a combination of the Government's flexible furlough scheme, DCMS's *Culture Recovery Fund* and the generosity of several key funders in providing emergency funding and enabling us to re-purpose project funding. This enabled us to retain our experienced team of practitioners and administrative staff in readiness for when our core markets re-opened for business. As predicted however, several of those markets, specifically prisons and the secure estate, were much slower to re-open than the wider community and it is significant that we were only able to deliver three face-to-face projects in secure settings in this financial year: in Vinney Green Secure Children's Home in October 2021; in HMP Huntercombe in October 2021 and March 2022; and in Guernsey Prison in November 2021.

Despite the challenges I am delighted to say that the company has still managed to create and deliver a significant number of high-quality projects through the year some of which are detailed in the body of this report. To highlight just two:

1. Geese staff demonstrated their commitment to try to continue working with people in prison by engaging with residents at four of our partner prisons to gather stories, poetry and art work which was curated into a film, *Reach In*, which premiered online in December 2021.
2. Geese's commitment to the members of the *Staging Recovery Ensemble* – ensuring connections with ensemble members were maintained throughout the year and facilitating their participation in a collaborative film-making project for International Overdose Awareness Day

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

I want to thank the Board of Trustees for their ongoing support throughout this challenging period and know that the SMT at Geese have found their advice and guidance over the past year to be invaluable. However, most importantly I want to acknowledge the amazing flexibility, dedication and commitment demonstrated by the entire Geese staff team throughout this challenging period. It is primarily due to their resilience and their willingness to explore different delivery models and remain responsive to opportunities as they appeared, that the company remains in a healthy state as we look forward to a much more productive 2022/23.



Kobina Hall

Chair of the Board of Trustees

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Our Purposes and Activities

Our vision is:

To create safe, crime-free communities and for the arts to be recognised as a powerful vehicle for individual and social change.

Our mission is:

To use theatre and drama to enable choice, personal responsibility and change amongst individuals who have offended, other vulnerable or marginalised groups and those who work with them.

Our values are:

Responsibility

We support and encourage the notion of personal responsibility.

Belief in Change

We uphold and promote a belief in the potential and possibility of individual change.

Rigour

Every aspect of our work is grounded in robust evidence and theory to ensure the highest quality.

Artistic Excellence

We strive to develop and deliver theatre and drama practice of the highest quality to people and places with the least engagement in the arts.

Innovation

We are continually developing new performances, projects and services for new audiences, offering alternative approaches to reducing offending.

Partnership

We aim to create an ethos of collaboration and partnership which values contributions from all members, employees, partners and participants in order that our work has the greatest impact.

Inclusion

We aim to treat all individuals with respect and to approach each other and those we work with in an inclusive and non-judgemental manner.

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

To achieve our vision of creating safe, crime-free communities by the provision of theatrical activities, we formulated objectives for our four-year business plan within the following areas

1. *Secure Programme of Work*
2. *Community Programme*
3. *Partnerships Profile and Relationship Building*

In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Organisations and Partners worked with in 2021/22

Bath Spa University	Judicial College
Birmingham City University	Liverpool John Moores University
Birmingham Conservatoire, Birmingham City University	London Borough of Hounslow
Birmingham Virtual School	North West Prison and Probation Service
C&C Empathy Training Ltd	Paul Morgans
Darlington Borough Council	Queen Mary University
Fountains Primary School	Respect
Glebe House	Small Performance Adventures
Goldsmiths, University of London	South Tyneside Council
Greater Manchester Probation Service	St. Patrick's Hospital
Guernsey Prison	The Royal Ballet
Heart of Worcestershire College	Theatre Royal Plymouth
Hednesford Valley High School	Together for Children Sunderland
HMP Drake Hall	University of Worcester
HMP Garth	University of Birmingham
HMP Huntercombe	Vinney Green Secure Unit
HMP Oakwood	Wells Road Centre
HMP Whatton	West Midlands Virtual Schools
HMPPS	Worcestershire Virtual School
Ingeus Justice Services	

Work delivered 2021/22:

In a normal year, Geese Theatre Company works within the criminal justice system and social welfare settings and projects comprise work with core client groups (in secure settings, mental health settings, in the community or with young people) and training of staff, students and artists who work with such core client groups.

As mentioned in the Chair's report, 2021/22 has not represented a normal year for the organisation and whilst we have seen a reduction in restrictions within wider society this reduction has not necessarily been mirrored within the secure estate. Despite the challenges we have still managed to adapt and deliver a number of significant projects.

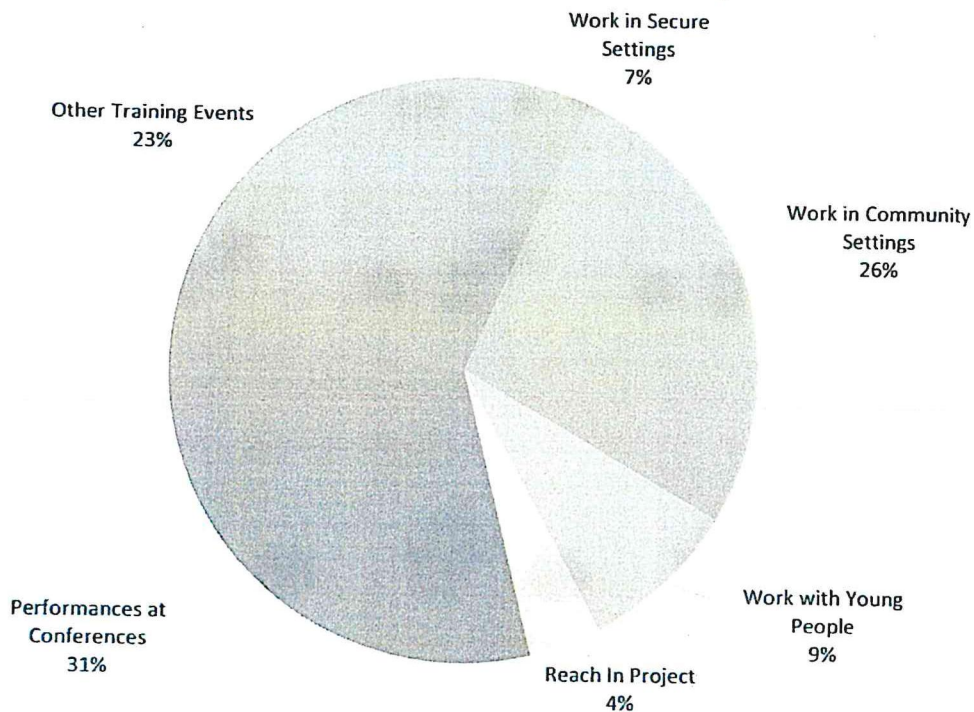
**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

	Number of projects	People Days	Participants/Audience Members
Work in Secure Settings	4	30	53
Work in Community Settings	33	118.5	274
Work with Young People	4	39	19
Reach In Project	1	17.5	69
Performances at Conferences	21	138	1166
Other Training Events	41	102	508
Totals	62	240	1674

All the work is delivered by a delivery team of permanent staff with an average of 13 years' experience working with Geese. The delivery team is supported by an experienced administrative team with a focus on finance, fundraising, business development and logistics.

ANAYLSIS OF PEOPLE DAYS 2021/22



**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Work with Core Client Groups

We have worked with 205 adults and young people who are in prison, serving community sentences or otherwise marginalised, vulnerable or socially excluded. 210 audience members watched performances/presentations co-created with some of our adult participants.

Secure	Number of Projects	Days (inc. rehearsal)	People Days	Client Numbers
Creative Projects	1	9	18	8
Groupwork	3	7	12	45
Totals	4	16	30	53

Community	Number of Projects	Days (inc. rehearsal)	People Days	Client/Audience Numbers
Groupwork	25	17	41.5	72
Creative Projects	3	34	66	38
Performances (Community Cast)	5	5	11	164
Totals	33	56	118.5	274
Youth	Number of Projects	Days (inc. rehearsal)	People Days	Client Numbers
Creative Projects	3	14	33	15
Performances	1	2	6	4
Totals	4	16	39	19

Reach In Project	Number of Projects	Days (inc. rehearsal)	People Days	Client/Audience Numbers
Creative Project	1	8	14	23
Presentation	1	0.5	3.5	46
Totals	1	8.5	17.5	69

Examples of Projects with Core Client groups:

Secure

In 2021, HMP Huntercombe invited Geese to collaborate with them to create a training package that would enable staff and prisoners to explore experiences of racism and to interrogate some of the cultural barriers that exist between the two groups.

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

A series of initial research and development sessions with different focus groups within the prison took place in October 2021 followed in March 2022 by deeper exploratory sessions with a group keen to work creatively through some of the issues which had been uncovered.

Ultimately this group devised a performance in collaboration with Geese practitioners that was shown to a live audience of prisoners and staff and also filmed, providing a longer-term resource for the establishment. The project generated significant conversation and provoked debate within the establishment about issues of racism and, whilst solving the issue was clearly beyond the scope of the project, this has provided the prison with a firm foundation on which to build future initiatives.

One of the staff members involved in the project commented afterwards:

“Geese Theatre Company create such a positive experience for both the individuals taking part and the staff assigned to the project. They have developed a safe space for individual growth as well as the opportunity to approach difficult conversations. Thank you.”

Community

We are delighted to have developed a new partnership with Ingeus Justice Services who provide a range of initiatives for people who are on probation. Working closely with Ingeus staff we developed *First Act*, a pilot project for people with experience of the criminal justice system in Birmingham, exploring themes such as family, freedom and the future.

The project was delivered in four inter-linked phases from January to March 2022:

- An information and demonstration session for Ingeus staff
- Drop-in taster sessions for potential participants
- A series of 11 workshop sessions, increasing in intensity, culminating in a performance to an invited audience at Midlands Arts Centre, Birmingham
- Potential referral for participants into Geese’s *Staging Recovery* Ensemble

A personal well-being advisor for Ingeus who worked with us on the project provided the following comment at the culmination of the project:

“The work Geese do and the benefit the staff and service users get from this is priceless. I personally and professionally learned a great deal about myself.”

An audience member who witnessed the final performance stated:

“They deserved the standing ovation they got!”

We are delighted to be continuing to develop this partnership with Ingeus throughout 2022/23.

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Reach In: Creativity in Criminal Justice Project

As outlined in the Chair's Report, our ability to deliver projects in prison settings has been severely limited in 2021/22. Many prisons were 'locked down' and many people in prison had very little opportunity to spend time out of their cells. During this period we made efforts to keep connected with the men and women in a number of our key partner prisons. We wrote to people serving sentences in HMPs Drake Hall, Garth, Oakwood and Whatton, providing them with stimulus material and inviting their creative responses. We received personal testimony, poetry, visual art, monologues and scenes which we curated into a film: *Reach-In: Creativity in Criminal Justice*.

In December 2021 we hosted an online event showcasing the film followed by a panel discussion interrogating the value of arts in prisons. The panel consisted of a mixture of criminal justice professionals, artists, and people with lived experience of the criminal justice system. The event was attended by nearly 50 people and the film is available to view on our website.

People who attended the online event commented:

"Thank you so much for a brilliantly worthwhile and moving afternoon."

"A most thought-provoking afternoon, thank you very much."

"Thank you for this and all the opportunities you offer. I value them enormously."

Prison Participants (Drake Hall)	2
Prison Participants (Oakwood)	5
Prison Participants (Garth)	10
Prison Participants (Whatton)	6
Total	23

Training Work

We have delivered training in the form of performances, groupwork, presentations, role-play or filmed scenes to 1,674 staff working within the criminal justice system and wider social welfare sectors, students, and members of the public. As with most areas of our work, training and conference performances were slow to return following the easing of COVID-19 restrictions, with our first in-person conference performance happening at the Royal Ballet in August 2021. In addition to face-to-face delivery, we also continued to offer a number of our performances in the online format we developed in 2020/21.

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Report of the trustees (continued)
Year ended 31 March 2022

Conference Performances	Number of Projects	Days (inc. rehearsal)	People Days	Audience Numbers
For Staff	18	27.5	124	1022
For Students	3	3	14	144
Totals	21	30.5	138	1166

Staff Training	Number of Projects	Days (inc. rehearsal)	People Days	Client/Audience Numbers
Groupwork (for students)	6	4.5	5.5	93
Groupwork (for staff)	17	21.5	43	208
Groupwork (public)	8	4	4	36
Presentations (for staff)	1	0.5	0.5	40
Presentations (for students)	1	1	1	70
Role-play (for staff)	2	3	18	61
Filmed Scenes (for staff)	6	11	30	0
Totals	41	45.5	102	508

Examples of Projects with Staff groups:

Conference Performance

The Royal Ballet commissioned Geese to deliver a version of *Safe Stages*, our interactive training performance designed to explore the reality of safeguarding specifically within arts organisations and venues. The performance was adapted to reflect the working environment of the Royal Ballet and was designed to provoke discussion and debate across the full staff team and to encourage a greater understanding of policy in practice. The commissioner of the performance stated:

"A very positive experience for us, as this was a key training need, and delivering it through interactive theatre had a genuine impact on the Royal Ballet Company"

Audience feedback included:

"An expert, engaging and ultimately moving exploration of a difficult subject. Really made the policy live."

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Report of the trustees (continued)
Year ended 31 March 2022

Other Staff Training

Groupwork for staff involves working with smaller groups of professionals, using theatre, drama and active methods to enable them to explore challenges they might face in their work and to practise solutions and ways of working in a safe and supportive space. In 2021, Ingeus Justice Services commissioned Geese to deliver a series of eight *Behind the Mask* training events across the UK. The training was designed in consultation with Ingeus Justice Service's Director of Operations and their Learning and Development specialist to align with the needs of their staff teams, some of whom work in Education, Training and Employment, some in Housing, and some in Personal Wellbeing.

The events were delivered to staff groups of up to 16 people and included:

- Demonstration of the mask as a metaphor for presenting behaviours and coping strategies.
- Practical exploration of what might lie behind the mask and motivate the external behaviour.
- Exploration of fictional scenarios in which professionals encounter a challenging or resistant mask and a safe forum in which situations could be discussed and alternative approaches rehearsed.

For many staff this was their first opportunity to attend face-to-face training since the COVID-19 pandemic and as such provided an excellent opportunity for building a healthy team dynamic.

Participants across the eight training events commented:

"Absolutely amazing training. Best training I have ever done."

"The trainers were brilliant! I thoroughly enjoyed the session and it has helped me a great deal both in my work and myself."

"My team and I were energised, informed, enlightened and brought back to 'why' we do our job. Since the training I have seen individuals lead to make improvements within our delivery and they are inspired to make a difference."

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Report of the trustees (continued)
Year ended 31 March 2022

Financial Review

As outlined in the Chair's report, Geese Theatre Company has had another challenging year due to the pandemic. Due to our markets being slower to re-open than hoped (particularly prisons), we ended the year with a deficit of £56,990. However, we started 21/22 with significantly inflated reserves due to our success at attracting emergency funding in 20/21. So, despite the loss in 21/22, we start 22/23 with a higher level of reserves than we had pre-pandemic. We have been fortunate to benefit from continued support from the Government, including the CJRS and Culture Recovery Fund, Arts Council England and several trusts and foundations, all of which has helped to ensure Geese's survival.

Total income for 2021/22 of £366,014 was down £199,211 or 35% on the previous year (2021: £565,225). The income was lower, despite the increase in earned income from £70,657 to £155,165, due to a reduction in the amount of emergency funding available compared with 20/21: approx. £105k (2021: approx. £427k). Overall, income from grants and donations of £190k (detailed on the following page) was down £284k or 60% on the previous year (2021: £474,057).

Expenditure was tightly controlled, but increased to £423,004, up £29,332 or 7% on the previous year (2021: £393,672). This was due to increased delivery in 21/22 compared with 20/21, resulting in higher travel, venue hire and sundry costs. Premises costs were also higher as we did not receive a rent holiday (we received a three-month rent holiday in 20/21). Most staff were flexibly furloughed from April 2021 to September 2021, at which point the CJRS ceased. Staff agreed to reduce their pay and hours to approximately 80% from 1st October 2021. This arrangement ended in January 2022 (November 2021 for the Director of Finance & Operations) once there was sufficient work for staff to return to 100%.

The company has a clean balance sheet and closes the year with a cash balance of £323,592. At the time of writing (September 2022) Geese is fully booked until the end of March 2023, with a combination of work that was postponed due to the pandemic, and new commissions. The cashflow and budget show that Geese continues to be financially viable past March 2023.

Principal funding sources

This year saw a return to delivery, and we were able to start some of our postponed projects, alongside receiving continued support from funders to move through the ongoing lockdowns in secure settings.

We have welcomed the support of The Backstage Trust for our community ensemble, *Staging Recovery*, and 21/22 was the first year of a new 3-year grant. Their support enables us to deliver both ongoing development for existing members and opportunities for new people to join and participate in the exciting performances the ensemble continues to create.

This was the final year of our 4-year Arts Council England NPO membership, delivering against an adapted business plan which has allowed for our recovery from the pandemic. We are grateful for their ongoing support, including agreeing an NPO extension year (2022/23).

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Report of the trustees (continued)
Year ended 31 March 2022

Further support from The Bromley Trust, alongside continuing to engage with smaller and local funders has enabled us to support restarting delivery in prisons, including through the *Reach In* project.

In 2020, BBC Children in Need agreed a postponement of an additional year of delivery for our filmmaking projects for young people. Four projects were originally scheduled for delivery in summer 2020 and cancelled due to the pandemic. We were able to deliver two projects in October 2021 with Vinney Green Secure Unit and Birmingham Virtual School. We are extremely grateful to BBC Children in Need for allowing us to use the underspend to support key staff salaries, including our Participation and Inclusion Manager. A further three years of funding for this work was agreed in February 2022 for projects to start summer 2022.

Schedule of Grants and Donations – April 2021 to March 2022

Arts Council England	Unrestricted	NPO funding towards business plan	40,972
BBC Children in Need	Restricted	Bridging grant for filmmaking projects with young people (£8,334 re-purposed for non-practitioner salaries)	15,944
Backstage Trust	Restricted	<i>Staging Recovery</i> Ensemble project funding	23,013
The Bromley Trust	Unrestricted	One year grant	10,000
DCMS Culture Recovery Fund	Restricted	Round One	5,206
DCMS Culture Recovery Fund	Restricted	Round Two	26,031
Birmingham City Council	Unrestricted	COVID-19 Additional Restrictions grant	896
CJRS	Restricted	Government grant to support staff salaries	63,950
Richard Cadbury Charitable Trust	Unrestricted	Re-purposed project funding	500
Dunbreck Charity	Restricted	Grant (re-purposed for a different project)	500
Bernard Piggott Charitable Trust	Restricted	Grant (re-purposed for a different project)	500
S&D Lloyd Charity	Restricted	Grant (re-purposed for a different project)	500
Other	Unrestricted	Donations	2,200
TOTAL			190,212

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Investment powers and policy

The executive has the power to invest the moneys of the company not immediately required for its purpose in or upon such investments, securities or properties as may be thought fit. (Based on Object 4.15 of Memorandum and Articles of Association.) However, there are no immediate plans to invest funds in anything other than the company's business bank account.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned requirements. The trustees regularly review the level of reserves to ensure that the company could continue to function during a period of emergency. Currently, the Board aims to maintain reserves of a minimum of two months of expenditure and has a review mechanism in place should the reserves look to breach this.

Unrestricted reserves were £217,098 at 31st March 2022 and represent around 4.5 months of planned expenditure for the coming year. The budget for 2022/23 shows a surplus of just under £20k and a growth in reserves, reflecting the anticipated return to pre-pandemic levels of delivery.

Structure, Governance and Management

Governing document

Geese Theatre Company is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7th September 1987 and is registered as a charity with the Charity Commission. There are currently 31 members, each of whom agrees to contribute £1 in the event of the charity winding up. Membership is open to any person who meets the criteria outlined in Article 6 of the company's Memorandum and Articles of Association.

Appointment of trustees

The directors of the company are also charity trustees for the purpose of charity law and, under the Company's Articles, are known as members of the Executive Committee.

As set out in the Articles of Association, the Executive Committee is elected by members of the company.

One third of the trustees retires each year by rotation. At the AGM in October 2022 Clark Baim and Iain Lownes will retire, and, being eligible, offer themselves for re-election.

The executive seeks to retain relevant skills, such as financial, legal and artistic, as well as to represent client group interests on the committee.

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, and the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and the recent financial performance of the charity.

Potential new trustees are interviewed by a committee member and invited to attend two Executive Committee meetings as an observer prior to election.

An induction pack is supplied to potential new members. This covers:

- Legal responsibilities
- The role of a trustee
- A personal history and declaration form
- The Memorandum and Articles of Association

Organisation

The board of trustees, which can have up to 15 members, administers the charity. The board normally meets four times a year and there are sub-committees which meet when deemed necessary. In 2021/22, the board has met on a more frequent basis due to the continually evolving status of the COVID-19 pandemic.

Decisions relating to the strategic direction and policy of the charity are made by the Executive Committee, in close consultation with the CEO/Artistic Director. At the date of this report, the committee has seven members from a variety of professional backgrounds relevant to the work of the charity.

The Chief Executive and Artistic Director is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, marketing and personnel.

Related parties and co-operation with other organisations

None of our trustees receives remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a client or supplier must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Related party transactions in the current year are described in note 17 to the accounts.

**Geese Theatre Company Limited
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2022**

Pay policy for senior staff

The board of directors, who are the trust's trustees, and the senior management team together comprise the key management personnel of the charity in charge of directing and operating the trust on a day-to-day basis. No director received remuneration in the year and details of directors' expenses are disclosed in note 7 to the accounts. The pay of senior staff is reviewed annually and is normally increased to reflect inflation or a change in responsibilities. As the organisation is in receipt of a grant from the DCMS Culture Recovery Fund no member of the SMT will receive a pay increase in the 18 months from the date of the Grant Agreement.

Risk management

The trustees have a risk management policy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to mitigate or manage any potential impact on the charity should those risks materialise.

Any risks that are defined as high or unacceptable have an owner assigned and contingency plans formulated. This then becomes a standing agenda item at every Executive Committee meeting to ensure the action is monitored.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' 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 its incoming resources and application of resources, including its income and expenditure 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 accounting 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Report of the trustees (continued)
Year ended 31 March 2022

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

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

Disclosure of information to auditor

Insofar as the trustees are aware:

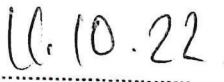
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the board of trustees:



..... Kobina Hall (Chair)



.....

**Independent Auditor's Report to the Members of
Geese Theatre Company Limited
(A Company Limited by Guarantee)**

Opinion

We have audited the financial statements of Geese Theatre Company Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements :

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charitable 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 trustees with respect to going concern are described in the relevant sections of this report.

**Independent Auditor's Report to the Members of
Geese Theatre Company Limited
(A Company Limited by Guarantee)
(continued)**

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the 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, or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

**Independent Auditor's Report to the Members of
Geese Theatre Company Limited
(A Company Limited by Guarantee)
(continued)**

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities statement (set out on pages 17 and 18), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We reviewed the company's control and risk management procedures and planned our work based on our assessment of those controls and procedures;
- This review included an assessment of the risk of material misstatement due to errors, fraud and management override of controls for all material areas in the financial statements;
- We made enquiries of management and the company's lawyers regarding any actual or potential litigation and/or claims;
- Financial statements disclosures were reviewed and checked for compliance with applicable laws;
- Detailed testing was conducted on balances and transactions including unusual items and those of individual significance to the financial statements;
- Data analytics were used in order to identify unusual or significant trends;
- Communications with management and those charged with governance regarding relevant matters was undertaken throughout the audit and on completion.

**Independent Auditor's Report to the Members of
Geese Theatre Company Limited
(A Company Limited by Guarantee)**

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

Use of our report

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



David W Farnsworth FCA (Senior Statutory Auditor)

For and on behalf of Feltons, Statutory Auditor

8 Sovereign Court

8 Graham Street

Birmingham B1 3JR

17 October 2022

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Statement of financial activities (including income and expenditure account)
for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income					
Grants and donations	2	54,568	135,644	190,212	474,057
<i>Income from charitable activities:</i>					
Fund raising		155,165	-	155,165	70,657
<i>Income from trading activities:</i>					
Rental income, room hire and sundry income		20,600	-	20,600	20,450
Investment income	3	37	-	37	61
Total income		230,370	135,644	366,014	565,225
Expenditure					
<i>Costs of raising funds :</i>					
Publicity and marketing		5,047	-	5,047	455
<i>Charitable activities:</i>					
Operational and support costs	4	282,313	135,644	417,957	393,217
Total expenditure		287,360	135,644	423,004	393,672
Net income / (expenditure) before transfers		(56,990)	-	(56,990)	171,553
Gross transfers between funds	13	-	-	-	-
Net movement in funds		(56,990)	-	(56,990)	171,553
Reconciliation of funds					
Total funds brought forward		274,088	-	274,088	102,535
Total funds carried forward	13	217,098	-	217,098	274,088

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

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Company Number : 2182104
Balance sheet as at 31 March 2022

/ Charity number : 327563

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		4,062		7,721
Current assets					
Debtors	10	84,326		40,106	
Cash at bank and in hand		323,592		327,068	
		<u>407,918</u>		<u>367,174</u>	
Creditors: amounts falling due within one year					
	11	<u>194,882</u>		<u>100,807</u>	
Net current assets			213,036		266,367
Net assets			<u>217,098</u>		<u>274,088</u>
Funds of the charity :					
Restricted funds					
General fund	13				
Unrestricted funds					
General fund	13	213,036		266,367	
Capital fund	13	4,062		7,721	
			<u>217,098</u>		<u>274,088</u>
Total funds			<u>217,098</u>		<u>274,088</u>

The directors acknowledge their responsibilities for:

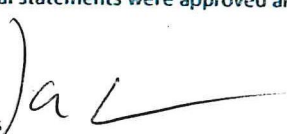
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on pages 29 to 34 form part of these accounts.

The financial statements were approved and authorised for issue by the Trustees on 12/10/22 and signed on their behalf by :

Iain Lownes
Trustee



Geese Theatre Company Limited
(A Company Limited by Guarantee)

Statement of cash flows
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Net cash flow from operating activities	16	<u>(3,513)</u>	<u>240,152</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	(3,593)
Interest received		37	61
Net cash flow from investing activities		<u>37</u>	<u>(3,532)</u>
Net (decrease) / increase in cash and cash equivalents		<u>(3,476)</u>	<u>236,620</u>
Cash and cash equivalents at 1 April 2021		327,068	90,448
Cash and cash equivalents at 31 March 2022		<u>323,592</u>	<u>327,068</u>

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022

1. Accounting policies

a) Basis of preparation

Geese Theatre Company Limited is a charitable company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are provision of relationship support.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity .

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for a period of 12 months from the date of authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- **Grants receivable**

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

- **Donations**

Donations are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

1. Accounting policies (continued)

c) Income recognition (continued)

- **Donated services and gifts in kind**
Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- **Gifts in kind**
Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.
- **Interest receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.
- **Other income**
Other income, including the hire of facilities, is recognised in the period it is receivable and to the extent the goods have been provided or on completion of the service.

d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- **Costs of generating funds**
These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- **Charitable activities**
These are costs incurred in activities undertaken to further the purposes of the charity and their associated support costs.
- **Governance costs**
These include the costs attributable to the trust's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the trust's work or for specific artistic projects being undertaken by the trust.

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

1. Accounting policies (continued)

f) Allocation of support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

g) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	- 25% per annum on a straight line basis
Fixtures and fittings	- 25% per annum on a straight line basis
Motor vehicles	- 25% per annum on a straight line basis

h) Debtors

Operational 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.

i) Cash at bank and in hand

Cash at bank and 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.

j) Liabilities

Liabilities 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. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

k) Operating leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

l) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

2. Grants and donations

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants	52,368	135,644	188,012	471,941
Donations	2,200	-	2,200	2,116
	<u>54,568</u>	<u>135,644</u>	<u>190,212</u>	<u>474,057</u>

3. Investment income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Deposit account interest	37	-	37	61
	<u>37</u>	<u>-</u>	<u>37</u>	<u>61</u>

4. Expenditure on charitable activities

	Work in Secure Settings £	Work in Community Settings £	Training £	Other Activities £	Total 2022 £	Total 2021 £
Operational and support costs						
Staff costs	18,937	74,803	151,499	35,665	280,904	253,191
Project costs	146	578	1,170	275	2,169	144
Motor and travel	935	3,692	7,478	1,760	13,865	1,743
Premises costs	2,375	9,383	19,003	4,474	35,235	30,479
Training	226	893	1,808	426	3,353	(70)
Venue hire	253	998	2,020	475	3,746	700
Sundry expenses	76	300	608	144	1,128	295
Depreciation	247	974	1,973	465	3,659	4,105
Profit on disposal	-	-	-	-	-	(1,036)
Support costs (note 5)	4,634	18,304	37,072	8,728	68,738	97,186
Governance costs (note 5)	348	1,374	2,783	655	5,160	6,480
	<u>28,177</u>	<u>111,299</u>	<u>225,414</u>	<u>53,067</u>	<u>417,957</u>	<u>393,217</u>

Total expenditure on charitable activities was £417,957 (2021- £393,217) of which £282,313 (2021 - £133,698) was unrestricted and £135,644 (2021 - £259,519) was restricted.

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

5. Analysis of support and governance costs

	Basis of allocation	General support £	Governance function £	Total 2022 £	Total 2021 £
Administrative staff	Staff time	39,842	-	39,842	72,115
General office costs	Usage	2,898	-	2,898	2,648
Audit fees	Governance	-	1,760	1,760	2,280
Accountancy services	Governance	-	3,400	3,400	4,200
Other support costs	Usage	25,998	-	25,998	22,423
		<u>68,738</u>	<u>5,160</u>	<u>73,898</u>	<u>103,666</u>

6. Net income/(expenditure) for the year

Net income / (expenditure) is stated after charging :

	Total 2022 £	Total 2021 £
Depreciation of tangible fixed assets	3,659	4,105
Surplus on disposal of tangible fixed assets	-	(1,036)
Operating lease rentals		
Premises	19,800	14,850
Auditor's remuneration		
Audit fees	1,760	2,280
Accountancy services	3,400	4,200
Other services	1,128	-

7. Trustees and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021 - £nil).

One trustee was reimbursed expenses during the year totalling £20 (2021 - £nil).

The Trust considers its key management personnel comprise the CEO/Artistic Director, Director of Programmes, Director of Funding and Partnerships and Director of Finance and Operations. The total amount of employee benefits received by key management personnel was £125,586 (2021 - £99,639).

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

8. Analysis of staff costs and numbers

Staff costs :

	Total 2022 £	Total 2021 £
Wages and salaries	291,445	295,900
Social security costs	20,602	20,590
Defined contribution pension schemes	8,699	8,816
	<u>320,746</u>	<u>325,306</u>

No employees received total employee benefits of more than £60,000.

Staff numbers :

The average monthly number of employees and full time equivalents during the year was as follows:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Management	4	3.3	3	2.6
Direct charitable activities	6	5.1	6	5.5
Administrative	2	1.4	3	2.6
	<u>12</u>	<u>9.8</u>	<u>12</u>	<u>10.7</u>

9. Tangible fixed assets

	Equipment £	Fixtures & fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2021 and at 31 March 2022	<u>19,486</u>	<u>58,312</u>	<u>23,290</u>	<u>101,088</u>
Depreciation				
At 1 April 2021	19,098	50,979	23,290	93,367
Charge for the year	150	3,509	-	3,659
At 31 March 2022	<u>19,248</u>	<u>54,488</u>	<u>23,290</u>	<u>97,026</u>
Net book values				
At 31 March 2022	<u>238</u>	<u>3,824</u>	<u>-</u>	<u>4,062</u>
At 31 March 2021	<u>388</u>	<u>7,333</u>	<u>-</u>	<u>7,721</u>

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

10. Debtors

	Total 2022 £	Total 2021 £
Debtors from operations	78,426	40,106
Prepayments and accrued income	5,900	-
	<u>84,326</u>	<u>40,106</u>

11. Creditors - amounts falling due within one year

	Total 2022 £	Total 2021 £
Creditors from operations	9,855	7,645
Taxation and social security	-	6,621
Accruals and deferred income	182,561	86,541
Other creditors	2,466	-
	<u>194,882</u>	<u>100,807</u>
Deferred income		
Deferred income at 1 April 2021	81,561	51,895
Resources deferred in the year	101,707	46,059
Amounts released from previous years	(7,339)	(16,393)
Deferred income at 31 March 2022	<u>175,929</u>	<u>81,561</u>

At the balance sheet date the charity was holding funds received in advance for grants where the qualifying expenditure is expected to be incurred in a future year.

12. Commitments under operating leases

At 31 March 2022 the charity was committed to making the following payments under non-cancellable operating leases:

	Land and buildings	
	Total 2022 £	Total 2021 £
Within one year	19,800	19,800
Within two to five years inclusive	79,200	79,200
In over five years	74,250	94,050
	<u>173,250</u>	<u>193,050</u>

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

13. Analysis of funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Restricted funds					
General fund	-	135,644	(135,644)	-	-
Unrestricted funds					
General fund	266,367	230,370	(287,360)	3,659	213,036
Capital fund	7,721	-	-	(3,659)	4,062
	<u>274,088</u>	<u>230,370</u>	<u>(287,360)</u>	<u>-</u>	<u>217,098</u>
Total funds	<u>274,088</u>	<u>366,014</u>	<u>(423,004)</u>	<u>-</u>	<u>217,098</u>

Name of fund	Description, nature and purpose of fund
Restricted general fund	Money given to the charity where the donor requires that a grant or donation be spent for a specific project or asset.
Unrestricted general fund	The free reserves of the charity which are not designated for particular purposes.
Capital fund	Free reserves which have been spent on acquiring fixed assets. An annual transfer is made relating to the depreciation thereon and other movements on fixed assets.

14. Analysis of net assets between funds

Fund balances at 31 March 2022 are represented by:

	Restricted General £	Unrestricted General £	Capital £	Total funds £
Tangible fixed assets	-	-	4,062	4,062
Current assets	-	407,918	-	407,918
Current liabilities	-	(194,882)	-	(194,882)
Total net assets	<u>-</u>	<u>213,036</u>	<u>4,062</u>	<u>217,098</u>

Geese Theatre Company Limited
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2022 (continued)

15. Capital commitments

There were no capital commitments at 31 March 2022 (2021 - £nil).

16. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Total 2022 £	Total 2021 £
Net income for the year	(56,990)	171,553
Depreciation	3,659	4,105
Interest receivable	(37)	(61)
(Increase) / decrease in debtors	(44,220)	41,140
Increase in creditors	94,075	23,415
Net cash flow from operating activities	<u>(3,513)</u>	<u>240,152</u>

17. Related party transactions

The following related party transactions took place during the period :

	2022 £	2021 £
Birmingham Psychodrama Limited		
Charitable company in which Clark Baim is a director		
Services recharged to related party during the year	600	450
	<u> </u>	<u> </u>
Changepoint Limited		
Charitable company in which Clark Baim is a director		
Services recharged by related party during the year	1,800	-
	<u> </u>	<u> </u>

Geese Theatre Company Limited
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 March 2022

	2022 £	2021 £
INCOMING RESOURCES		
Fund raising	155,165	70,657
Grants	188,012	471,941
Donations	2,200	2,116
Rental income, room hire and sundry income	20,600	20,450
Interest	37	61
	<u>366,014</u>	<u>565,225</u>
GENERATING FUNDS		
Publicity and marketing	5,047	455
	<u>5,047</u>	<u>455</u>
COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHARITY OBJECTS		
Wages and salaries	320,746	325,306
Rent and property costs	26,569	21,573
Venue hire	3,746	700
Telephone and postage	2,512	2,406
Office expenses	386	242
Training and recruitment	3,791	(70)
Consultancy and professional fees	25,560	22,423
Travel and subsistence	3,274	224
Motor expenses	2,103	1,519
Accommodation	8,488	-
Insurance	8,666	8,906
Staging	2,169	144
Sundry expenses	1,128	295
Depreciation	3,659	4,105
Surplus on disposals	-	(1,036)
	<u>412,797</u>	<u>386,737</u>
GOVERNANCE COSTS		
Accountancy	3,400	4,200
Audit	1,760	2,280
	<u>5,160</u>	<u>6,480</u>
NET (DEFICIT) / SURPLUS FOR THE YEAR	<u>(56,990)</u>	<u>171,553</u>

This page does not form part of the statutory financial statements.