

Company no. 02157661
Charity no. 800174

ACTA Community Theatre Ltd
Report and Unaudited Financial
Statements
31 March 2019

ACTA Community Theatre Ltd

Reference and administrative details

For the year ended 31 March 2019

Company number 02157661

Charity number 800174

Registered office and operational address Actacentre
Gladstone Street
Bedminster
Bristol
BS3 3AY

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

Stephanie Brammar	Chair
Ruth Cochrane	
Barbara Dettering	
Hiba Elhindi	(resigned July 2018)
Stephen Fenton	
Maya Khatun	(co-opted January 2019)
Dr Kerrie Schaefer	Treasurer
Gill Simmons	(resigned July 2018)
Amy Steele	
Tom Wood	(resigned December 2018)

Secretary Stephen Fenton

Key management personnel Neil Beddow Artistic Director
Helen Tomlin Executive Director

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

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

ACTA Community Theatre Ltd

Chair's report

For the year ended 31 March 2019

It is with some regret that I have decided to resign as Chair of acta's Board of Trustees. However with lots of exciting opportunities ahead, I am looking forward very much to continuing to actively participate in the Council of Management, representing the local Bedminster community.

The acta programme never disappoints, this year once again involving all sorts of different people, who have in common that they do not normally access theatre, and that they are part of acta, bringing them together with other people to share their stories and experiences.

The Stories community theatre programme continues to astonish and delight audiences, whilst bringing new workers into the industry and delivering an exciting seminar series and CPD initiatives. The latter have demonstrated acta's ability to share the company's immense local, national and international experience with others working or aspiring to work in the community theatre field.

I am very pleased to say that the year has been significant for the increase in the scope of the youth theatre network, with the start of an innovative new programme for younger children in Lockleaze and North Bristol, supported by BBC Children in Need.

Our work with adults and older people has developed locally at the acta centre, with a range of exciting intergenerational theatre initiatives. In addition, the programme included a pertinent and timely revival of We Have Overcome by the Malcolm X Elders Theatre Company, a show which is by turns moving and hilarious, and succeeded in securing investment to tour further in the year ahead.

This report cannot be complete without a mention of the incredibly dedicated acta staff team: they truly are an amazing set of people! Fundraising and marketing in particular have become increasingly important and have been absorbed into an already busy daily workload.

Last but not least, the Company is proudly developing new international partnerships following the end of the REACT programme this year, a film of which is now available:
<https://www.acta-bristol.com/react/>

I look forward to meeting new acta friends and partners, and hearing their stories too, over the next 12 months.

Stef Brammar
Chair, acta Council of Management

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the unaudited financial statements for the year ended 31 March 2019.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Structure, governance and management

The charity is a charitable company limited by guarantee.

It is governed by memorandum and articles of association (September 1987), which provide details of the Council of Management and procedures for the Annual General Meeting, at which at least one third of trustees, those who have been longest in office, will be subject to retirement or rotation.

Public benefit

All of our work exists for the benefit of the public, to bring about positive change for individuals and community through promoting active, creative participation in theatre.

acta creates high quality, relevant theatre with vulnerable and socially isolated people from all generations and cultures through an open access and free creative programme which provides positive and enjoyable shared experiences, building friendships and a shared appreciation of common humanity.

Our core values are:-

Access and participation	acta exists to provide access to participation in the arts for the most marginalised and excluded sections of society;
Ownership	acta is committed to co-creation of all artistic product, with participants and professional facilitators sharing equal status;
Excellence	Excellence in facilitation, in performance process, in co-production and in the product;
Inclusiveness	acta is committed to providing equality of opportunity to people without privilege, engaging marginalised people and promoting intercultural and intergenerational dialogue through theatre;
Partnership	acta is committed to proactively developing collaborations and partnerships within arts and wider sectors at local, national and international levels; and
Valuing people	acta is a caring organisation which listens to and supports vulnerable people, valuing their stories, cultural heritage and life experiences and enabling them to share these assets through making new theatre.

The Company's wide ranging participatory programme this year has delivered **547 workshops** with **518 vulnerable people** of all ages, as well as a series of quarterly seminars and practitioner CPD workshops.

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

The programme has enabled the creation and performance of 20 original new shows, producing 44 performances to a total theatre audience of close to 3,000 – two thirds of whom were not regular theatre-goers, and a third of whom had not seen an acta show before.

We continuously review our aims and objectives to ensure that our activities are developed in accordance with our stated charitable purposes. We have referred to the Charity Commission's general guidance on public benefit to review our aims and objectives and in planning our future activities:

Our aims and objectives

The memorandum and articles of association describe our objects as follows:-

- Instigate and supervise drama projects for youth and community groups;
- Provide all sections of society with the opportunity to participate in theatre;
- Supervise drama sessions with people who are encouraged to create and perform their own show;
- Identify (in conjunction with others if necessary) areas and communities in which theatre activities are lacking and to remedy deficiencies identified as a result;
- Design projects which emphasise the educational aspects of workshops and the personal and social development of individuals within a group;
- Supervise projects which are designed to assist community development.

Our purpose – strategic aims

acta believes that theatre is for everyone, and exists to promote opportunities to access theatre and the related arts.

The Company works to a diversity action plan with the following strategic aims:-

- acta workshops are open to everyone within the project target group;
- acta will make no charges to participants for workshops, and keep box office prices to a minimum, to ensure people are not prevented from participating for economic reasons;
- Workshop and performance venues are always welcoming, and accessible to the needs of the specific target group;
- acta will endeavour to provide transport to workshops for participants who may not otherwise be able to attend; and
- acta's artistic policy is to give all participants an equal opportunity to be involved in the project, with people encouraged to develop their own roles within the group. Project participants devise all acta shows, thus ensuring their relevance to the communities with which we are working.

Achievements and performance – a review of activities

We have welcomed new employees and community performers from diverse backgrounds this year, as we develop the theatre engagement programme supported by Paul Hamlyn Foundation.

The Company has also seen a significant development of our youth theatre network, as new funds were secured from Children in Need to secure a North Bristol programme for younger children, in addition to the youth theatre network supported by the Youth Investment Fund.

Our work with the Malcolm X Elders Theatre Company focused on a revival of their show, We Have Overcome, which had originally been produced in 2012.

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

Locally, the second Get Together programme of activities for isolated people of all ages was completed in the summer, with the end of Reaching Communities lottery funding, although the weekly adult groups from the programme all secured new small funds to enable them to continue.

Internationally, we completed the REACT programme and continue to build partnerships across Europe and beyond, despite the uncertain climate.

Stories

Stories, the adult community theatre programme supported by Paul Hamlyn Foundation, creates first job opportunities for people new to the sector, and in this year, Aqeel Abdulla and Maya Khatun completed their year of on the job training through the production of three new original shows in the summer term, each engaging refugees and BAME adults in making theatre for the first time. Working alongside experienced acta co-workers, they led a series of outreach projects and weekly community theatre groups, three of whom produced public performances of their own shows:-

- *Lost Sheep* from men supported by Ashley Housing;
- *Motherland* from women at Hannah More Primary; and
- *The Woman Next Door* from women in St Pauls.

A fourth original new show, Gainsborough Girls, was directed by Tracey Harvey and Jody Cook, who had completed their training a year earlier, and worked with a new group of adults in Lockleaze.

New learning posts began in September, and two new drama workers, Hiba Elhindi and Mohamed Hassan were recruited to deliver the programme for the academic year ahead. An outreach programme with a wide range of partners across Bristol communities took place through the Autumn term, before two new community theatre groups were confirmed in the Spring, meeting weekly in St Pauls and in Barton Hill, each working towards producing an original show at the acta theatre in the summer.

The programme also continued to offer weekly term-time CPD workshops throughout the year, including quarterly open access artistic workshops, attended by local practitioners taking part alongside facilitators from the acta core team.

Also with a view to sector development, quarterly seminars were developed further this year, to bring in key thinkers and exponents of community theatre to engage in sector-wide debate.

Youth theatre

The acta youth theatre network has developed through this second year of investment from the Youth Investment Fund (YIF), and with the addition of new Children in Need support for drama workshops with primary school aged children in Lockleaze.

The YIF programme continues to offer five youth theatres for young people aged 10 – 18 years: two in Lockleaze in North Bristol, two at the acta theatre in South Bristol, and a young carers youth theatre. Additionally, the young carers programme includes a series of intensive “play in 3 days” challenges, to engage new young carers in school holiday periods.

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

The young carer's youth theatre produced A Taste of Your Own Medicine at the acta theatre at the end of May. New young carers also took part in intensive theatre projects in July, October and February. Also in the summer term, the Lockleaze youth theatres presented a double-bill locally at Stoke Park Primary, which was transformed into a theatre space for family and friends to enjoy theatre shows on their doorstep: Eyes of the Future and The Reunion. At the end of term, Bedminster youth theatres presented their annual productions at the acta theatre: How to Survive School (kind of) and The Other Side.

Additional short projects with children and young people were also programmed in through the year, a play in a day project for children in Exeter, and an afterschool children's drama project at Hannah More Primary.

With the start of the new academic year, whilst the five youth theatres began work on new shows to perform in the spring and summer, the new Lockleaze project began for children aged 5 – 10 years, with another two new weekly drama groups, and a series of intensive school holiday projects in surrounding schools – at Glenfrome Primary in October and at Filton Avenue Primary in February.

Malcolm X Elders

The Elders developed a new version of their show, We Have Overcome, which they performed for local audiences at the acta theatre in February, before taking it back home to the Malcolm X Community Centre in St Pauls and touring to a new Gloucester community venue as part of the Strike a Light festival in March. The Company enjoyed standing ovations from delighted audiences for a series of sell-out performances.

Investment was secured to develop the show further over the year ahead, to include a tour to schools.

The Thursdays

Our ever popular Thursday morning theatre company produced a family show with an environmental message this year; Plastic Fantastic performed at the acta theatre in October. New members joined the Company through the year, and this diverse adult theatre company then devised a new show to perform as part of a double-bill at next year's summer Stories programme.

Phoenix

acta's young adults company continues to welcome new members and created another new show this year, The Underworld, which performed at the acta theatre in November. In the Spring term, weekly workshops focused on devising a new family show to perform in the acta theatre next December.

Making Time

Making Time supports lonely and isolated people out of their homes to socialise and take part in creative activities at the acta centre. At the beginning of the year, the group invited local school children to the acta theatre for productions of their show, Phoebe's Adventure. The company for this delightful show included performances from the volunteer team of acta participants who support their engagement each week, providing a hot meal and assisting with transport. Through the year, the company has engaged new members and continues to develop new stories and intergenerational workshops to share with local schoolchildren.

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

acta Company

This company of acta performers who come together to create high quality community theatre shows have produced two shows this year. At the beginning of the year, Ladies' Mile put a little known Bristol story on the stage for the first time. The whole company then came together to produce Circus of Marvels, the festive family show this year, which delivered a total of ten performances through December and January.

International

The Creative Europe refugee integration programme, REACT, was completed this year, with a film and book of the project published and disseminated over the summer, following on from the acta festival held at the end of last year.

EAR, a new Erasmus Plus partnership, began later in the year, with acta meeting new European partners at the kick off meeting in Athens in February. The EAR programme will focus on teacher training to support use of drama methodologies in the development of citizenship education in schools across Europe.

Financial review

The Company ends the year with a reduced balance sheet value, although general funds increased slightly, in accordance with the reserves policy.

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. The Company continues to aim to build up its free reserves to three months' normal operating costs, circa £100,000, although it recognises that this will be challenging to achieve in the current climate.

The Company accounts are reviewed by the trustees on a quarterly basis to ensure annual targets will be met, with the Treasurer attending quarterly finance subcommittee meetings with SMT prior to reporting back to the full Council of Management.

The trustees work closely with the Artistic Director to ensure that all possible areas of risk are considered in the management of the Company, and to develop all opportunities available. Each project is assessed before the charity makes a commitment to the work, and is then monitored on a monthly basis to ensure that any risks are minimised.

The Company continues to invest in fund-raising and to diversify its funding sources and activities, with a view to minimising the external risks to funding. The Company benefits from a clear fundraising strategy, and has secured funding from Arts Council England and Bristol City Council Culture until 2022, as well as from new charitable sources.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

Volunteers

The Company works with over 500 participants each year, who volunteer their time as community performers and to take part in our workshops and events. Additionally, 35-50 volunteers each year assist with stewarding events and performances, assisting with refreshments, gardening and other volunteering opportunities. Staff members are all aware of our volunteer policy, and ensure volunteers are appropriately supervised, with an allocated key worker for each volunteer. We are grateful for all the efforts of our volunteers involved in service provision over the year.

Employee involvement and employment of disabled people

Employees have been consulted on issues of concern to them through weekly company meetings, and have been kept informed on specific matters directly by the senior management team, in addition to regular supervision meetings. There is regular communication between management members and employees, both through the senior management team and a system of staff reports to management.

The Artistic Director liaises with the trustees on the annual job review process for each employee.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including:-

- Equality and diversity policy;
- Volunteer policy; and
- Health and safety policy.

In accordance with the charity's equality and diversity policy, the charity has long established fair employment practices in the recruitment, selection, retention and training of disabled people.

Full details of the business plan and policies are available from the actacentre.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

ACTA Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2019

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 21 May 2019 and signed on their behalf by



Ruth Cochrane - Trustee

Independent examiner's report

To the trustees of

ACTA Community Theatre Ltd

I report to the trustees on my examination of the accounts of ACTA Community Theatre Ltd (the charitable company) for the year ended 31 March 2019, which are set out on pages 11 to 26.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable 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 charitable 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 (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charitable 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.



Date: 10 JUNE 2019 .

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

ACTA Community Theatre Ltd

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

For the year ended 31 March 2019

	Note	Restricted £	Unrestricted £	2019 Total £	2018 Total £
Income from:					
Donations and legacies	3	-	133,181	133,181	126,238
Charitable activities	4	233,261	15,042	248,303	246,510
Other trading activities	5	-	6,870	6,870	12,311
Investments		-	169	169	145
Total income		<u>233,261</u>	<u>155,262</u>	<u>388,523</u>	<u>385,204</u>
Expenditure on:					
Raising funds		3,990	58,035	62,025	59,589
Charitable activities		<u>252,399</u>	<u>84,849</u>	<u>337,248</u>	<u>369,758</u>
Total expenditure	7	<u>256,389</u>	<u>142,884</u>	<u>399,273</u>	<u>429,347</u>
Net income / (expenditure)		(23,128)	12,378	(10,750)	(44,143)
Transfers between funds		-	-	-	-
Net movement in funds	8	(23,128)	12,378	(10,750)	(44,143)
Reconciliation of funds:					
Total funds brought forward		<u>52,129</u>	<u>91,747</u>	<u>143,876</u>	<u>188,019</u>
Total funds carried forward		<u><u>29,001</u></u>	<u><u>104,125</u></u>	<u><u>133,126</u></u>	<u><u>143,876</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the accounts.

ACTA Community Theatre Ltd

Balance sheet

As at 31 March 2019

	Note	£	2019 £	2018 £
Fixed assets				
Tangible assets	11		13,866	<u>18,488</u>
Current assets				
Debtors	12	13,737		6,835
Cash at bank and in hand		<u>114,116</u>		<u>131,833</u>
		127,853		138,668
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>(8,593)</u>		<u>(13,280)</u>
Net current assets			<u>119,260</u>	<u>125,388</u>
Net assets	14		<u>133,126</u>	<u>143,876</u>
Funds	15			
Restricted funds			29,001	52,129
Unrestricted funds				
Designated funds			13,866	18,488
General funds			<u>90,259</u>	<u>73,259</u>
Total charity funds			<u>133,126</u>	<u>143,876</u>

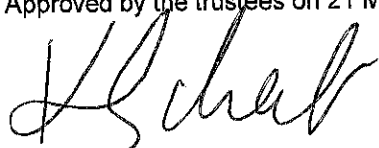
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 21 May 2019 and signed on their behalf by



Kerrie Schaefer - Treasurer

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 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.

ACTA Community 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

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

d) 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.

e) Funds 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 charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

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

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2019	2018
Raising funds	19.0%	16.9%
Charitable activities	81.0%	83.1%

h) Tangible fixed assets

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

Stage equipment	25% reducing balance
Office fittings and equipment	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

i) 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.

j) 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.

k) Creditors

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.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2018 Total £
Income from:			
Donations and legacies	-	126,238	126,238
Charitable activities	238,918	7,592	246,510
Other trading activities	-	12,311	12,311
Investments	-	145	145
Total income	238,918	146,286	385,204
Expenditure on:			
Raising funds	4,743	54,846	59,589
Charitable activities	266,920	102,838	369,758
Total expenditure	271,663	157,684	429,347
Net income / (expenditure)	(32,745)	(11,398)	(44,143)
Transfers between funds	-	-	-
Net movement in funds	(32,745)	(11,398)	(44,143)

3. Income from donations and legacies

	Restricted £	Unrestricted £	2019 Total £	2018 Total £
Core funding:				
Arts Council England	-	80,000	80,000	80,000
Bristol City Key Arts Provider	-	25,500	25,500	36,240
29th May 1961	-	5,000	5,000	-
Quartet	-	5,000	5,000	-
Donations	-	17,681	17,681	9,998
Total income from donations	-	133,181	133,181	126,238

All income from donations and legacies in the prior year was unrestricted.

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

4. Income from charitable activities

	Restricted £	Unrestricted £	2019 Total £
Grants > £5,000			
BIG (Reaching Communities)	17,000	-	17,000
Paul Hamlyn Foundation	53,630	-	53,630
Youth Investment Fund	78,587	-	78,587
BBC Children in Need	15,874	-	15,874
Singer Foundation	7,980	-	7,980
Nisbet Charitable Trust	5,000	-	5,000
EU Creative Europe: REACT	22,805	-	22,805
EAR Erasmus Plus	8,934	-	8,934
Other grants < £5,000	<u>23,451</u>	<u>-</u>	<u>23,451</u>
Total grants	233,261	-	233,261
Box office and ticket sales	-	6,915	6,915
Book sales	-	40	40
Fee income	-	8,087	8,087
Total income from charitable activities	<u>233,261</u>	<u>15,042</u>	<u>248,303</u>
Prior period comparative			
	Restricted £	Unrestricted £	2018 Total £
Grants > £5,000			
BIG (Reaching Communities)	67,250	-	67,250
Paul Hamlyn Foundation	55,000	-	55,000
Youth Investment Fund	47,153	-	47,153
BBC Children in Need	25,000	-	25,000
Arts Council Grants:			
Strategic Touring: Gas Girls	12,500	-	12,500
Singer Foundation	10,897	-	10,897
Nisbet Charitable Trust	10,000	-	10,000
EU Erasmus Plus: Medart	6,278	-	6,278
Other grants < £5,000	<u>4,840</u>	<u>-</u>	<u>4,840</u>
Total grants	238,918	-	238,918
Box office and ticket sales	-	7,147	7,147
Book sales	-	255	255
Fee income	-	190	190
Total income from charitable activities	<u>238,918</u>	<u>7,592</u>	<u>246,510</u>

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

5. Income from other trading activities

	Restricted £	Unrestricted £	2019 Total £	2018 Total £
Premises hire	-	3,299	3,299	7,027
Theatre bar sales	-	3,571	3,571	5,284
Total income from other trading activities	-	6,870	6,870	12,311

All income from other trading activities in the prior year was unrestricted.

6. Government grants

The charitable company receives government grants, comprising Key Arts Provider funding made by the local authority, National Portfolio Funding from the Arts Council, and Lottery funding to fund the programmes of ACTA Community Theatre Ltd. The total value of these grants is shown below. There were no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

	Restricted £	Unrestricted £	2019 Total £
Arts Council NPO Funding	-	80,000	80,000
BIG Lottery: Fund Grant	17,000	-	17,000
BIG Lottery: Youth Investment Fund	78,587	-	78,587
Bristol City Council Key Arts Provider	-	25,500	25,500
Total government grants	95,587	105,500	201,087

Prior year comparative

	Restricted £	Unrestricted £	2018 Total £
Arts Council NPO Funding	-	80,000	80,000
Arts Council Other	12,966	-	12,966
BIG Lottery: Fund Grant	67,250	-	67,250
BIG Lottery: Youth Investment Fund	47,153	-	47,153
Bristol City Council Key Arts Provider	-	36,240	36,240
Total government grants	127,369	116,240	243,609

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Staff costs (note 9)	46,641	194,681	26,801	268,123
Freelance fees	-	44,943	-	44,943
Premises costs	-	-	15,639	15,639
Vehicle hire	-	14,411	-	14,411
Production costs	-	14,970	-	14,970
Office costs	-	-	5,930	5,930
Insurance	-	-	7,767	7,767
Travel and accommodation	-	3,015	-	3,015
Depreciation	-	4,622	-	4,622
Print, publicity and documentation	-	5,668	-	5,668
Venue hire	-	2,487	-	2,487
Bar costs	1,529	-	-	1,529
Participant expenses	-	2,894	-	2,894
Training	2,000	-	528	2,528
Audit and accountancy	-	-	3,443	3,443
Affiliations and subscriptions	-	-	1,115	1,115
Bank charges	-	-	114	114
Sundry	-	75	-	75
Sub-total	50,170	287,766	61,337	399,273
Allocation of support and governance costs	<u>11,855</u>	<u>49,482</u>	<u>(61,337)</u>	<u>-</u>
Total expenditure	<u>62,025</u>	<u>337,248</u>	<u>-</u>	<u>399,273</u>

Total governance costs were £3,511.

ACTA Community Theatre Ltd**Notes to the financial statements****For the year ended 31 March 2019****7. Total expenditure**

Prior period comparative	Raising funds £	Charitable activities £	Support and governance costs £	2018 Total £
Staff costs (note 9)	43,062	211,195	26,206	280,463
Freelance fees	-	40,168	-	40,168
Premises costs	-	-	22,195	22,195
Vehicle hire	-	21,818	-	21,818
Production costs	-	12,065	-	12,065
Office costs	-	-	8,394	8,394
Insurance	-	-	8,030	8,030
Travel and accommodation	-	7,220	-	7,220
Depreciation	-	6,164	-	6,164
Print, publicity and documentation	-	6,121	-	6,121
Venue hire	-	4,254	-	4,254
Bar costs	3,915	-	-	3,915
Participant expenses	-	3,805	-	3,805
Training	1,000	-	747	1,747
Audit and accountancy	-	-	1,560	1,560
Affiliations and subscriptions	-	-	1,334	1,334
Bank charges	-	-	94	94
Sub-total	47,977	312,810	68,560	429,347
Allocation of support and governance costs	<u>11,612</u>	<u>56,948</u>	<u>(68,560)</u>	<u>-</u>
Total expenditure	<u>59,589</u>	<u>369,758</u>	<u>-</u>	<u>429,347</u>

Total governance costs were £1,560.

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

8. Net movement in funds

This is stated after charging:

	2019 £	2018 £
Depreciation	4,622	6,164
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	68	Nil
Independent examiner's remuneration	<u>1,620</u>	<u>1,560</u>

Trustee reimbursed expenses relate to travel expenses for one trustee (2018: £nil).

9. Staff costs and numbers

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	243,685	258,140
Social security costs	18,962	20,419
Pension costs	3,646	1,904
Redundancy	<u>1,830</u>	<u>-</u>
	<u>268,123</u>	<u>280,463</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Executive Director and Artistic Director. The total employee benefits of the key management personnel were £91,215 (2018: £89,836).

Redundancy payments relate to one position only.

	2019 No.	2018 No.
Average head count	<u>10</u>	<u>11</u>

10. Taxation

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

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

11. Tangible fixed assets

	Stage equipment	Office fittings & equipment	Total £
Cost			
At 1 April 2018	122,606	53,836	176,442
Additions in year	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2019	<u>122,606</u>	<u>53,836</u>	<u>176,442</u>
Depreciation			
At 1 April 2018	105,679	52,275	157,954
Charge for the year	<u>4,232</u>	<u>390</u>	<u>4,622</u>
At 31 March 2019	<u>109,911</u>	<u>52,665</u>	<u>162,576</u>
Net book value			
At 31 March 2019	<u>12,695</u>	<u>1,171</u>	<u>13,866</u>
At 31 March 2018	<u>16,927</u>	<u>1,561</u>	<u>18,488</u>

12. Debtors

	2019 £	2018 £
Trade debtors	403	529
Prepayments	3,750	5,106
Other debtors	<u>9,584</u>	<u>1,200</u>
	<u>13,737</u>	<u>6,835</u>

13. Creditors : amounts due within 1 year

	2019 £	2018 £
Trade creditors	1,309	1,352
Accruals	1,620	5,783
Other taxation and social security	<u>5,664</u>	<u>6,145</u>
	<u>8,593</u>	<u>13,280</u>

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	13,866	-	13,866
Current assets	30,250	-	97,603	127,853
Current liabilities	(1,249)	-	(7,344)	(8,593)
Net assets at 31 March 2019	29,001	13,866	90,259	133,126
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	18,488	-	18,488
Current assets	57,133	-	81,535	138,668
Current liabilities	(5,004)	-	(8,276)	(13,280)
Net assets at 31 March 2018	52,129	18,488	73,259	143,876

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

15. Movements in funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2019 £
Restricted funds					
EU Creative Europe: REACT	9,072	22,805	(31,877)	-	-
BIG (Reaching Communities): Get Together	8,339	17,000	(25,339)	-	-
Paul Hamlyn Foundation: Stories	14,025	53,630	(49,025)	-	18,630
Network for Social Change	7,500	-	(7,500)	-	-
BBC Children in Need: Young Carers and Lockleaze Kids	1,799	15,874	(13,842)	-	3,831
Singer Foundation	6,810	7,980	(11,750)	-	3,040
Youth Investment Fund	4,584	78,587	(83,171)	-	-
Nisbet Charitable Trust: Phoenix	-	5,000	(5,000)	-	-
Quartet Express Fund: Making Time	-	4,965	(4,965)	-	-
John James Bristol Foundation: Making Time	-	3,546	(3,546)	-	-
Quartet Catalyst Fund: Malcolm X	-	4,970	(4,970)	-	-
EAR Erasmus Plus	-	8,934	(8,934)	-	-
Other small grants (various)	-	9,970	(6,470)	-	3,500
Total restricted funds	52,129	233,261	(256,389)	-	29,001
Unrestricted funds					
<i>Designated funds:</i>					
Equipment reserve	18,488	-	-	(4,622)	13,866
<i>Total designated funds</i>	18,488	-	-	(4,622)	13,866
General funds	73,259	155,262	(142,884)	4,622	90,259
Total unrestricted funds	91,747	155,262	(142,884)	-	104,125
Total funds	143,876	388,523	(399,273)	-	133,126

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

15. Movements in funds (continued)

Prior year comparative	At 1 April 2017 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2018 £
Restricted funds					
EU Creative Europe: REACT	42,411	-	(33,339)	-	9,072
EU Erasmus Plus: Medart	-	6,278	(6,278)	-	-
BIG (Reaching Communities): Get Together	9,795	67,250	(68,706)	-	8,339
Paul Hamlyn Foundation	3,503	55,000	(44,478)	-	14,025
Network for Social Change	15,000	-	(7,500)	-	7,500
Arts Council Grants:					
Strategic Touring: Gas Girls	4,898	12,500	(17,398)	-	-
BBC Children in Need: Young Carers	1,016	25,000	(24,217)	-	1,799
Singer Foundation	5,400	10,897	(9,487)	-	6,810
Wellcome Trust: Yusuf can't talk	2,851	2,628	(5,479)	-	-
Youth Investment Fund	-	47,153	(42,569)	-	4,584
Nisbet Charitable Trust	-	10,000	(10,000)	-	-
Other small grants (various)	-	2,212	(2,212)	-	-
Total restricted funds	84,874	238,918	(271,663)	-	52,129
Unrestricted funds					
<i>Designated funds:</i>					
Future maintenance reserve	7,866	-	(7,866)	-	-
Equipment reserve	24,652	-	-	(6,164)	18,488
<i>Total designated funds</i>	32,518	-	(7,866)	(6,164)	18,488
General funds	70,627	146,286	(149,818)	6,164	73,259
Total unrestricted funds	103,145	146,286	(157,684)	-	91,747
Total funds	188,019	385,204	(429,347)	-	143,876

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

15. Movements in funds (continued)

Purposes of restricted funds

EU Creative Europe: REACT	Refugee engagement and integration through Community Theatre (REACT) programme, final evaluation and dissemination phase.
BIG (Reaching Communities): Get Together	Final phase of seven year local programme of intercultural and intergenerational weekly workshops.
Paul Hamlyn Foundation: Stories	Three year (2016 – 19) support for Foundation drama workers and delivery of Stories programme of community theatre.
Network for Social Change	Two year (2018 and 2019) support for adult drama workshops to improve English language skills.
BBC Children in Need: Young Carers and Lockleaze Kids	Three year (2019 – 21) support for drama and theatre workshops with children aged 5 – 9 years in Lockleaze.
Singer Foundation	Ongoing investment for two half-time Foundation drama workers (current grant to August 19).
Youth Investment Fund	Second year of three year youth theatre (aged 10 – 18 years) programme, supported by DCMS and National Lottery.
Nisbet Charitable Trust: Phoenix	Phoenix Theatre, weekly drama and theatre workshops for vulnerable young adults aged 16 – 25 years, funded by Nisbet Charitable Trust and other funders.
Quartet Catalyst Fund: Malcolm X Elders	Malcolm X Elders Theatre Co revival of We Have Overcome show.
Quartet Express Fund: Making Time	Weekly workshops for local isolated adults, to continue beyond end of Get Together programme.
John James Bristol Foundation: Making Time	Additional support for provision of hot meals for weekly Making Time sessions.
EAR Erasmus Plus	Two year (2019 – 20) European partnership project training teachers to use drama in citizenship education.
Other small grants (various)	Various smaller grants to support the local programme.

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2019

16. Financial instruments

	2019	2018
	£	£
Financial assets measured at amortised cost	124,103	133,562
Financial liabilities measured at amortised cost	<u>(2,929)</u>	<u>(7,135)</u>

Financial assets measured at amortised cost comprise cash at bank and in hand, trade debtors and other debtors.

Financial liabilities measured at amortised cost comprise trade creditors and accruals.

17. Related party transactions

Tom Wood, trustee, who resigned during the year, is the partner of ACTA's Projects Director, Rosalie Pordes. Rosalie was paid £25,750 (2018: £24,599) during the year. There were no amounts outstanding at the year end (2018: £nil). Tom Wood received no payment in his voluntary role as trustee.