

Company no. 02157661
Charity no. 800174

acta Community Theatre Ltd
Report and Unaudited Financial
Statements
31 March 2020

acta Community Theatre Ltd

Reference and administrative details

For the year ended 31 March 2020

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: Alex Bishop (appointed 17 September 2019) Stephanie Brammar Ruth Cochrane John Davidson (appointed 17 September 2019) Barbara Dettering Stephen Fenton Kathryn Hopkins (Chair; appointed 17 September 2019) Shahida Khatun Mohamed Kamal (appointed 17 September 2019) Maria Nilsson (Treasurer, appointed 20 January 2020) Dr Kerrie Schaefer (Treasurer until January 2020) Amy Steele Charlotte Williams (appointed July 2019)
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 2020

acta's team of incredibly dedicated and hard-working staff have continued to provide the highest quality of creative opportunities to their participants and outstanding theatrical experiences for their widening audiences both locally and across the UK. The care and commitment they put into each and every project they undertake continues to be an inspiration, and positively impacts the lives of so many.

At the time of writing this, the UK, along with much of the world is on 'lockdown' and facing unprecedented challenges and uncertainties. Theatres and creative community organisations have been hit hard as they have been forced to close their doors. Throughout this time, acta continues to prove itself a pillar of the local community, supporting our participants throughout this difficult time. The team is finding new ways to communicate and share work, continuing to bring joy and support to participants. As always, it is this care and dedication that makes acta really stand-out.

Securing exciting new theatre programmes together with increased financial security have been significant achievements through this year. Following the completion of the three year Stories programme (supported by PHF) this Summer, a new three year investment, for the Cornerstone programme, was secured for 2020 – 2022. Additionally, the Company secured a new Creative Europe partnership, RAPPORT, which began in October.

The year began with the announcement that founder and Artistic Director (AD), Neil Beddow, intends to step down as AD next year. It will be very difficult to end this chapter of acta history. Neil has been an exceptional leader and champion of community theatre over the last 35 years and will be sorely missed. The Company began a year of transition to secure the future of acta by the developing of a new and innovative Artistic Directorate from within the existing artistic team. The Artistic Directorate will undoubtedly be instrumental in supporting the continued development of the organisation and ongoing provision of outstanding work. Of course, this time will also be a time of celebration as acta reaches its 35th year. Exciting plans for acta35 are being developed to celebrate the achievements of the company's birthday in Autumn 2020, in conjunction with Neil stepping down from the AD role at the end of the year.

Throughout this year acta has again presented outstanding community theatre; highlights include the series of Stories summer term shows, Clippies, Tree of Life, the youth theatre annual productions and Drowning in Debt from Lockleaze. acta has also enjoyed an increased media presence in both television and radio. We were very proud to be the subject of BBC Radio 4 program 'Behind the Scenes' where we were able to share our work at acta with listeners across the world.

The COVID-19 pandemic in the final few weeks of the year unfortunately saw all shows and workshops being stopped from 16 March. Trustees are working closely with the SMT to regularly review options for programme planning and delivery from lockdown this Spring.

In conclusion, I would like to thank all of acta's staff for their continued dedication and passion for community theatre, my fellow trustees, all of our dear participants and our audiences.

We look forward to opening our doors again and welcoming you back to the acta centre!

Kathryn Hopkins
Chair, acta Council of Management

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2020

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 2020.

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

As a charity registered in England and Wales, the charitable company also reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

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.

We exist to support vulnerable people and marginalised communities; for those who may have low confidence and self-worth; live in isolation; suffer poor mental and physical health.

Our tried and tested method, which uses a combination of sharing stories and experiences, developing imaginations and creativity, devising and performing theatre, has been proven to:

- **Reduce social isolation:** working with partner agencies to identify and engage potential beneficiaries in creative social activities;
- **Improve well-being:** being part of a team, being valued, raising self-esteem and self-worth;
- **Improve self-confidence and transferable skills:** developing skills in presentation, language, communication, co-operative working; and
- **Improve relationships between cultures and generations:** working together across cultures and generations to develop mutual respect, and make new friendships.

acta creates high quality and relevant community theatre, whilst also making happier, healthier and more connected people.

Our core values are:-

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;

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Report of the trustees

For the year ended 31 March 2020

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 has delivered **412 workshops** with **420 people** of all ages, meeting up together to participate in **17 different acta groups** through the year. Additionally, the programme offered a series of quarterly seminars and practitioner CPD workshops.

This programme has enabled the creation and performance of **24 original new shows**, producing 42 performances to a total **theatre audience of 2,370** – 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; and
- 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

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Report of the trustees

For the year ended 31 March 2020

- 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

Once again, we have welcomed new employees and community performers from diverse backgrounds this year, through the final year of *Stories* and the start of *Cornerstone*, our theatre engagement programmes supported by Paul Hamlyn Foundation. This investment has developed further our Foundation workplace learning programme, and extends support to acta associates, who have previously completed Foundation and are now working independently, but supported by, and in collaboration with acta.

The youth theatre programme has also flourished this year, through the third and final year of support from Youth Investment Fund (YIF) and the first full year of investment from Children in Need for our North Bristol programme for younger children.

Internationally, the highlight this year has been securing a new Creative Europe partnership, RAPPART, which began in the autumn.

Our work with the Malcolm X Elders Theatre Company to develop their *We Have Overcome* show to tour to Bristol Schools was also delivered this autumn, in part supported by a Windrush Day grant.

Locally, the actacentre weekly programme has been developed further, to include new work from actaCo, Making Time, Phoenix and the Thursdays / Tuesdays community theatre company.

The main change to the core staff team has been the resignation of our Communications Coordinator, Kathryn Hopkins, who nevertheless remains very much involved in the Company through the Council of Management. Following an Autumn term recruitment process, Clare Gosling was appointed as Communications Coordinator, starting work in January.

Stories and Cornerstone

Our community theatre engagement programmes supported by Paul Hamlyn Foundation, also support the acta Foundation initiative to create first job opportunities for people from diverse backgrounds and new to the sector. In the summer term, for the end of the three-year *Stories* initiative, Hiba Elhindi and Mohamed Hassan completed their learning posts with the production of three original new community theatre shows: *Tall Storeys*, *The Flats on Palm Street*, and *Judging Without Knowing*. The *Judging Without Knowing* show, which was created in partnership with Somali women in St Pauls, went on to develop as an acta associate project in the spring term, with acta supporting Mohamed to tour it to London.

In Lockleaze, acta associates Tracey Harvey and Jody Cook worked with the Lockleaze *Stories* women to create another hilarious new show, *Fairytale TV Takeover*, which performed at acta in July. Further investment for the group was secured to develop a new show to raise awareness about debt and loan sharks, and *Drowning in Debt, Bitten by Sharks* was premiered at acta on 9 and 10 March.

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Report of the trustees

For the year ended 31 March 2020

All six of the Foundation half-time drama workers who completed learning posts through the Stories programme over the last three years, have continued with the Company as acta associates this year. In the Autumn term, Hiba Elhindi delivered her first associate project in partnership with acta, a Sudanese youth theatre pilot project in Barton Hill, performing *Stories Under The Lemon Tree* to an audience of friends and family in December.

The PHF investment also supports the Company's sector development initiatives, which include the seminar series and our free community theatre facilitator training. For the launch of *Cornerstone* in the Spring term, a weekly facilitator training course was launched to coincide with the appointment of Maryam Rutter, to a new Foundation opportunity, Workshop Assistant, a part-time post to focus on engagement.

Youth theatre

The YIF programme offered 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 once again included a series of intensive "play in 3 days" challenges, to engage new young carers in school holiday periods; new young carers joined with existing acta young carers to take part in intensive theatre projects in July, October and February.

The term-time young carer's youth theatre, produced *Game of Life* in May, before beginning work on their final year annual production, *Murder at Cleudo Manor*, which performed in February.

Also in the summer term, the Lockleaze youth theatres presented a double-bill locally at Stoke Park Primary, which was once again transformed into a theatre space for family and friends to enjoy theatre shows on their doorstep, in the May Day bank holiday weekend.

For the final YIF annual productions, our Lockleaze and Bedminster youth theatres came together to share the productions of their final shows. The older youth theatre groups performed their double-bill at the acta theatre at the end of February. The double bill by the younger youth theatre groups, *Forest of Fears* and *Evil vs Evil*, was scheduled for end of March, and has been postponed to take place after lockdown.

The Lockleaze Kids group workshops, supported by BBC Children in Need, have been hugely popular, with both term-time weekly groups full to bursting. The older group rehearsed a new show to perform to family and friends at the end of term in July. The project has also delivered a series of intensive "play in three workshops" half-day projects, working in partnership with local primary schools to identify the most vulnerable children to participate in creative holiday activities.

Malcolm X Elders

The Elders developed further their revived *We Have Overcome* show, which they performed for local audiences at the acta theatre and the Malcolm X Community Centre in September, before embarking on a Bristol schools tour of five performances through October.

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

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Report of the trustees

For the year ended 31 March 2020

Local programme

The Thursdays adult theatre company produced a new show to perform as part of the double-bill of Stories shows in June, *Tall Storeys*, with Foundation drama workers Hiba Elhindi & Mohamed Hassan working together with AD, Neil Beddow.

Phoenix, acta's young adults company, continues to welcome new members and created another new show this year, *Tree of Life*, which performed at the acta theatre in December – fun, festive, family treat.

Making Time, our weekly group that supports lonely and isolated people out of their homes to socialise and take part in creative activities at the acta centre, also flourished this year. Particularly crucial to this project is the volunteer team, who support participants each week, by providing a hot meal (Fareshare) 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.

The acta Company group of performers has created a new centenary show based on a little known Bristol story, *Clippies*; which previewed in November, and will perform again post-lockdown. April 2020 marks 100 years since a little-known, but very significant and poignant episode from Bristol history, the Tramway Riots, the subject of this new show. The play follows the stories of young women and their families caught up in violent and disturbing scenes in the depression that followed the First World War, and has been developed as a companion piece to *Gas Girls*, the Company's WWI Bristol centenary piece.

International

A new European partnership, RAPPORT (Refugee arts with participants and practitioners open to integration,) bringing together local people from different nationalities to make and share theatre across Europe, secured support from EU Creative Europe this year. Rapport began work in the Autumn, with community arts partners in Barcelona, Stockholm and Poland.

EAR, the Erasmus Plus partnership that began last year, which offers teacher training to support use of drama methodologies in citizenship education in schools, hosted a partner training week at the acta centre in October.

Financial review

The Company ends the year with a surplus (see SOFA) and increased balance sheet value, as a result of restricted funds received for projects starting in the year, but that continue into the year ahead. General funds however, have reduced from circa £90k to 85k, illustrating a small deficit on the year, once these carried forward funds have been accounted for.

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 £88,000, and it is has almost achieved this.

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.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2020

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 fundraising 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 Paul Hamlyn Foundation, Arts Council England and Bristol City Council Culture until 2022/23, 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.

Risk management this year has included ongoing planning for the resignation of Founder and Artistic Director, Neil Beddow, at the end of 2020/21, together with the impact of COVID-19:

The trustees have considered the impact that the COVID-19 pandemic will have on the charity's current and future financial position. The expected implications are that work on some projects and performances will be postponed, and funding relating to these projects deferred; alongside the furloughing of some staff. Additionally, vulnerable participants will be unable to access weekly support through their acta groups and workshops. The charity is taking the following steps to mitigate the threats that COVID-19 may pose to the organisation:

- Creative solutions to project delivery will be used to continue engagement of and support for participants, to maintain relationships with funders and to promote the work of the organisation; and
- Additional core funding will be secured from charitable and government sources to underpin company costs, including the government job retention scheme (furlough).

The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The charity's key funders have confirmed that they will continue to fund the Company despite the postponement of the programme over the coming months, and the charity does not rely on earned income; and
- The charity can use the government job retention scheme and holds reserves which include a good level of general funds.

The trustees therefore consider it appropriate to adopt the going concern basis for the preparation of the accounts, as detailed in note 1(b) to the financial statements.

Volunteers

The Company works with up to 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 and providing hot meals for Making Time, 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.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2020

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, the Artistic Directorate and a system of staff reports to the Council of 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.

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.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2020

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 4 May 2020 and signed on their behalf by



Kathryn Hopkins - Chair

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 2020, which are set out on pages 12 to 27.

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.

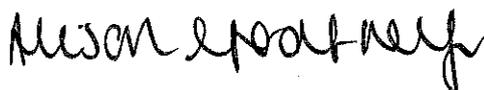
Independent examiner's statement

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: 1 JUNE 2020 .

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 2020**

	Note	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Income from:					
Donations and legacies	3	-	122,970	122,970	133,181
Charitable activities	4	281,809	11,006	292,815	248,303
Other trading activities	5	-	4,372	4,372	6,870
Investments		-	230	230	169
Total income		<u>281,809</u>	<u>138,578</u>	<u>420,387</u>	<u>388,523</u>
Expenditure on:					
Raising funds		10,603	58,239	68,842	62,025
Charitable activities		<u>196,775</u>	<u>87,739</u>	<u>284,514</u>	<u>337,248</u>
Total expenditure	6	<u>207,378</u>	<u>145,978</u>	<u>353,356</u>	<u>399,273</u>
Net income / (expenditure) and net movement in funds	7	74,431	(7,400)	67,031	(10,750)
Reconciliation of funds:					
Total funds brought forward		<u>29,001</u>	<u>104,125</u>	<u>133,126</u>	<u>143,876</u>
Total funds carried forward		<u><u>103,432</u></u>	<u><u>96,725</u></u>	<u><u>200,157</u></u>	<u><u>133,126</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 14 to the accounts.

acta Community Theatre Ltd

Balance sheet

As at 31 March 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible assets	10		<u>11,580</u>	<u>13,866</u>
Current assets				
Debtors	11	6,958		13,737
Cash at bank and in hand		<u>189,673</u>		<u>114,116</u>
		196,631		127,853
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(8,054)</u>		<u>(8,593)</u>
Net current assets			<u>188,577</u>	<u>119,260</u>
Net assets	13		<u>200,157</u>	<u>133,126</u>
Funds	14			
Restricted funds			103,432	29,001
Unrestricted funds				
Designated funds			11,580	13,866
General funds			<u>85,145</u>	<u>90,259</u>
Total charity funds			<u>200,157</u>	<u>133,126</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 4 May 2020 and signed on their behalf by



Kathryn Hopkins - Chair

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

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. However, the COVID-19 pandemic is likely to have a profound impact on the global economy, and may in turn affect the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £85,145, a cash balance of £189,673, has secured the support of key funders moving forwards, and will be making use of the government's Coronavirus Job Retention Scheme. The trustees therefore consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

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.

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Notes to the financial statements

For the year ended 31 March 2020

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.

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:

	2020	2019
Raising funds	25.0%	19.0%
Charitable activities	75.0%	81.0%

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.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

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.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

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Notes to the financial statements

For the year ended 31 March 2020

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2019 Total £
Income from:			
Donations and legacies	-	133,181	133,181
Charitable activities	233,261	15,042	248,303
Other trading activities	-	6,870	6,870
Investments	-	169	169
Total income	233,261	155,262	388,523
Expenditure on:			
Raising funds	3,990	58,035	62,025
Charitable activities	252,399	84,849	337,248
Total expenditure	256,389	142,884	399,273
Net income / (expenditure) and net movement in funds	(23,128)	12,378	(10,750)

3. Income from donations and legacies

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Core funding:				
Arts Council England	-	80,000	80,000	80,000
Bristol City Key Arts Provider	-	25,500	25,500	25,500
29th May 1961	-	-	-	5,000
Quartet	-	-	-	5,000
Donations	-	17,470	17,470	17,681
Total income from donations	-	122,970	122,970	133,181

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 2020

4. Income from charitable activities

	Restricted £	Unrestricted £	2020 Total £
Grants > £5,000			
Paul Hamlyn Foundation	90,000	-	90,000
Youth Investment Fund	83,586	-	83,586
EU Creative Europe: RAPPORT	41,517	-	41,517
BBC Children in Need	18,850	-	18,850
Community Fund: Making Time	10,000	-	10,000
Bramble Trust	5,000	-	5,000
Nisbet Charitable Trust	5,000	-	5,000
Other grants < £5,000	<u>27,856</u>	<u>-</u>	<u>27,856</u>
Total grants	281,809	-	281,809
Box office and ticket sales	-	3,952	3,952
Book sales	-	16	16
Fee income	-	7,038	7,038
Total income from charitable activities	<u>281,809</u>	<u>11,006</u>	<u>292,815</u>

Prior period comparative

	Restricted £	Unrestricted £	2019 Total £
Grants > £5,000			
Youth Investment Fund	78,587	-	78,587
Paul Hamlyn Foundation	53,630	-	53,630
EU Creative Europe: REACT	22,805	-	22,805
BIG (Reaching Communities)	17,000	-	17,000
BBC Children in Need	15,874	-	15,874
EAR Erasmus Plus	8,934	-	8,934
Singer Foundation	7,980	-	7,980
Nisbet Charitable Trust	5,000	-	5,000
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>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

5. Income from other trading activities

	Restricted £	Unrestricted £	2020 Total £	2019 Total £
Premises hire	-	1,931	1,931	3,299
Theatre bar sales	-	2,441	2,441	3,571
Total income from other trading activities	-	4,372	4,372	6,870

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

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 8)	49,345	145,493	35,129	229,967
Freelance fees	-	39,649	-	39,649
Premises costs	-	-	14,178	14,178
Vehicle hire	-	13,165	-	13,165
Production costs	-	12,910	-	12,910
Office costs	-	-	5,744	5,744
Insurance	-	-	7,672	7,672
Travel and accommodation	-	6,950	-	6,950
Depreciation	-	3,545	-	3,545
Print, publicity and documentation	-	5,742	-	5,742
Venue hire	-	2,162	-	2,162
Bar costs	1,389	-	-	1,389
Participant expenses	-	1,508	-	1,508
Training	-	-	5,747	5,747
Audit and accountancy	-	-	1,680	1,680
Affiliations and subscriptions	-	-	1,199	1,199
Bank charges	-	-	149	149
Sub-total	50,734	231,124	71,498	353,356
Allocation of support and governance costs	18,108	53,390	(71,498)	-
Total expenditure	68,842	284,514	-	353,356

Total governance costs were £3,900.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2019 Total £
Staff costs (note 8)	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.

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Notes to the financial statements

For the year ended 31 March 2020

7. Net movement in funds

This is stated after charging:

	2020	2019
	£	£
Depreciation	3,545	4,622
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	270	68
Independent examiner's remuneration	1,680	1,620
	<u>1,680</u>	<u>1,620</u>

Trustee reimbursed expenses relate to travel expenses for two trustees (2019: one trustee).

8. Staff costs and numbers

Staff costs were as follows:

	2020	2019
	£	£
Salaries and wages	209,083	243,685
Social security costs	16,067	18,962
Pension costs	4,817	3,646
Redundancy	-	1,830
	<u>229,967</u>	<u>268,123</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 £78,928 (2019: £91,215).

	2020	2019
	No.	No.
Average head count	<u>8.5</u>	<u>10.0</u>

9. Taxation

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

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Notes to the financial statements

For the year ended 31 March 2020

10. Tangible fixed assets

	Stage equipment £	Office fittings & equipment £	Total £
Cost			
At 1 April 2019	122,606	53,836	176,442
Additions in year	-	1,259	1,259
At 31 March 2020	<u>122,606</u>	<u>55,095</u>	<u>177,701</u>
Depreciation			
At 1 April 2019	109,911	52,665	162,576
Charge for the year	3,174	371	3,545
At 31 March 2020	<u>113,085</u>	<u>53,036</u>	<u>166,121</u>
Net book value			
At 31 March 2020	<u>9,521</u>	<u>2,059</u>	<u>11,580</u>
At 31 March 2019	<u>12,695</u>	<u>1,171</u>	<u>13,866</u>

11. Debtors

	2020 £	2019 £
Trade debtors	3,037	403
Prepayments	3,921	3,750
Other debtors	-	9,584
	<u>6,958</u>	<u>13,737</u>

12. Creditors : amounts due within 1 year

	2020 £	2019 £
Trade creditors	1,980	1,309
Accruals	1,680	1,620
Other taxation and social security	4,394	5,664
	<u>8,054</u>	<u>8,593</u>

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Notes to the financial statements

For the year ended 31 March 2020

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	11,580	-	11,580
Current assets	104,681	-	91,950	196,631
Current liabilities	<u>(1,249)</u>	<u>-</u>	<u>(6,805)</u>	<u>(8,054)</u>
Net assets at 31 March 2020	<u>103,432</u>	<u>11,580</u>	<u>85,145</u>	<u>200,157</u>
Prior year comparative				
	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	<u>(1,249)</u>	<u>-</u>	<u>(7,344)</u>	<u>(8,593)</u>
Net assets at 31 March 2019	<u>29,001</u>	<u>13,866</u>	<u>90,259</u>	<u>133,126</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

14. Movements in funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Paul Hamlyn Foundation: Stories and Cornerstone	18,630	90,000	(41,708)	-	66,922
BBC Children in Need: Young Carers and Lockleaze Kids	3,831	18,850	(18,302)	-	4,379
Singer Foundation	3,040	-	(3,040)	-	-
Youth Investment Fund	-	83,586	(80,739)	-	2,847
Nisbet Charitable Trust: Phoenix	-	5,000	(5,000)	-	-
Community Fund: Making Time	-	10,000	(10,000)	-	-
EAR Erasmus Plus	-	4,665	(4,665)	-	-
EU Creative Europe: RAPPORT	-	41,517	(18,590)	-	22,927
Bramble Trust: Young Carers	-	5,000	-	-	5,000
Quartet, Wessex Water: Lockleaze Stories	-	4,940	(4,940)	-	-
Stop the Loan Sharks: Lockleaze Stories	-	4,927	(3,570)	-	1,357
Church Urban Fund: Windrush	-	4,650	(4,650)	-	-
Quartet: Sudanese Youth Theatre	-	4,674	(4,674)	-	-
Other small grants (various)	3,500	4,000	(7,500)	-	-
Total restricted funds	29,001	281,809	(207,378)	-	103,432
Unrestricted funds					
<i>Designated funds:</i>					
Equipment reserve	13,866	-	-	(2,286)	11,580
<i>Total designated funds</i>	13,866	-	-	(2,286)	11,580
General funds	90,259	138,578	(145,978)	2,286	85,145
Total unrestricted funds	104,125	138,578	(145,978)	-	96,725
Total funds	133,126	420,387	(353,356)	-	200,157

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

14. Movements in funds (continued)

Prior period comparative

	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 Network for Social Change	14,025	53,630	(49,025)	-	18,630
BBC Children in Need: Young Carers and Lockleaze Kids	7,500	-	(7,500)	-	-
Singer Foundation	1,799	15,874	(13,842)	-	3,831
Youth Investment Fund	6,810	7,980	(11,750)	-	3,040
Nisbet Charitable Trust: Phoenix	4,584	78,587	(83,171)	-	-
Quartet Express Fund: Making Time	-	5,000	(5,000)	-	-
John James Bristol Foundation: Making Time	-	4,965	(4,965)	-	-
Quartet Catalyst Fund: Malcolm X	-	3,546	(3,546)	-	-
EAR Erasmus Plus	-	4,970	(4,970)	-	-
Other small grants (various)	-	8,934	(8,934)	-	-
	<u>-</u>	<u>9,970</u>	<u>(6,470)</u>	<u>-</u>	<u>3,500</u>
Total restricted funds	<u>52,129</u>	<u>233,261</u>	<u>(256,389)</u>	<u>-</u>	<u>29,001</u>
Unrestricted funds					
<i>Designated funds:</i>					
Equipment reserve	18,488	-	-	(4,622)	13,866
<i>Total designated funds</i>	<u>18,488</u>	<u>-</u>	<u>-</u>	<u>(4,622)</u>	<u>13,866</u>
General funds	73,259	155,262	(142,884)	4,622	90,259
Total unrestricted funds	<u>91,747</u>	<u>155,262</u>	<u>(142,884)</u>	<u>-</u>	<u>104,125</u>
Total funds	<u>143,876</u>	<u>388,523</u>	<u>(399,273)</u>	<u>-</u>	<u>133,126</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2020

14. Movements in funds (continued)

Purposes of restricted funds

Paul Hamlyn Foundation: Stories and Cornerstone	Three year (2016 – 19) support for Foundation drama workers and delivery of Stories programme of community theatre. Stories ended in September 2019, and Cornerstone is the new three year programme that began in January 2020.
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	Third 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.
Community Fund: Making Time	Making Time, weekly creative activities and hot lunch for isolated and lonely older people.
EAR Erasmus Plus	Two year (2019 – 20) European partnership project training teachers to use drama in citizenship education.
EU Creative Europe: RAPPORT	A two year refugee integration partnership project, bringing together local people from different nationalities and sharing theatre across Europe.
Bramble Trust: Young Carers	A weekly term-time youth theatre service for young carers, including transport support to the acta theatre, working towards an annual production.
Quartet, Wessex Water: Lockleaze Stories	A weekly community theatre company of adults in Lockleaze, creating an original show to raise awareness of debt and loan sharks.
Stop the Loan Sharks: Lockleaze Stories	A weekly community theatre company of adults in Lockleaze, creating an original show to raise awareness of debt and loan sharks.
Church Urban Fund: Windrush	Malcolm X Elders Theatre Company touring We Have Overcome theatre show.
Quartet: Sudanese Youth Theatre	Weekly youth theatre in Barton Hill, for young people in the Bristol Sudanese community.
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 2020

15. Related party transactions

There were no related party transactions in the year.

16. 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 £	2020 Total £
Arts Council NPO Funding	-	80,000	80,000
Bristol City Council Key Arts Provider	-	25,500	25,500
BIG Lottery: Youth Investment Fund	<u>83,586</u>	<u>-</u>	<u>83,586</u>
Total government grants	<u>83,586</u>	<u>105,500</u>	<u>189,086</u>
Prior year comparative			
	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	<u>-</u>	<u>25,500</u>	<u>25,500</u>
Total government grants	<u>95,587</u>	<u>105,500</u>	<u>201,087</u>

17. Contingent asset

A claim was submitted during the year for further EAR Erasmus Plus funding relating to work carried out between September and December 2019. This was nominally receivable in March 2020, but has not been received, and the project's status and ongoing viability is now uncertain due to the effects of the COVID-19 pandemic. The related amount of approximately £5,000 has therefore not been recognised as income but is instead disclosed here as a contingent asset.