

acta Community Theatre Ltd

**Report of the trustees
for the year ended 31st March 2016**

**charity no. 800174
company no. 2157661**



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COMPANIES HOUSE

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31st March 2016.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 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.

In so far as the trustees are aware:

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

Reference & Administrative Information

Charity name: acta Community Theatre Ltd
Charity number: 800174

Company registration number: 2157661

Registered office:-

acta centre
Gladstone Street
Bedminster
Bristol
BS3 3AY

Council of Management:-

Stef Brammar	Chair	
Tom Wood	Treasurer	(appointed January)
Graeme Riley		
Stephen Fenton		
Suad Abdullahi		
Rosie Tomlinson		(appointed January)
Gill Bicknell		(appointed January)
Ruth Cochrane		(appointed January)
Colin Clothier		(resigned January)
Rita Rich		(resigned January)

Senior management team:-

Neil Beddow, Artistic Director
Helen Tomlin, Executive Director

Auditors:-

Dick Maule FCA, 10 - 12 Picton Street, Bristol BS6 5QA

Bankers:-

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

Chair's report

In taking over from Graeme Riley at the AGM in January, I was immediately aware that Graeme, the Trustees and the acta staff have worked over many years to establish a strong and confident position for the company in this its 30th birthday year.

The completion of a significant capital project to refurbish and extend the actacentre base, completed in September, has enabled the company to open up its building in new ways, to embrace a growing number of opportunities, and to continue to introduce new people to theatre - not only across Bristol but also nationally and internationally: for example the 'Yusuf Can't Talk' show which was not only a huge success in the UK, but which also performed to a Somali audience in Rotterdam in November, as a partnership with Rotterdams Wijktheater.

In contrast, the 'Get Together' programme of weekly participatory workshops - funded by BIG Reaching Communities - was designed to improve emotional well-being, tackle social isolation and develop self-esteem and community pride of place in the immediate vicinity of the actacentre.

acta's aims and objectives are well described in this Trustees' report, as is the benefit we believe the public gain from the company's work. I would like to add that since joining the acta Council of Management, I have learned to respect and enthusiastically support the role that community theatre as delivered by acta plays in the lives of people who would not otherwise have a voice. It promotes equal opportunities and participation without barriers.

The programme for the year is described in detail later in this report: there are too many highlights to fully mention here. However, perhaps worthy of a special mention are the Arts and Communities projects supported by the Department for Communities and Local Government, and Arts Council England - which examined and showcased how intergenerational and intercultural participatory arts can achieve stronger and more integrated communities.

In addition, the growing recognition of acta as a leader in the sector has enabled the company to exchange ideas and beliefs with other practitioners, nationally and internationally; and to promote and showcase community theatre to new audiences. This work will continue, and grow.

In conclusion, I would like to thank acta's team of dedicated and hard-working staff, my fellow Trustees, everyone who participates in our performances and workshops, and our audiences. A special 'thank you' goes to my predecessor Graeme Riley, who was Chair of acta's Council of Management for many years of growth and development.

Stef Brammar
Chair, acta Council of Management

Public Benefit

All of our work exists for the benefit of the public. acta engages people without privilege, who are not connected to the cultural life of Bristol – isolated older people; refugees and migrant communities; vulnerable young people; disabled people; people on low incomes and living outside the City Centre.

We create new theatre across the City of Bristol – intergenerational and intercultural – with diverse communities, with all ages.

We believe that theatre belongs to everyone, and everyone has a story to tell. acta creates a place where everyone's story matters, where individual opinions and experiences count, and are valued by others. We enable communities to share their stories, and engage audiences who rarely attend theatre.

Our projects create positive change in individuals, raising aspirations and improving skills, confidence, self-worth & employability; we enable people to work together, make theatre and have fun.

acta enables people to see theatre in a different way, specifically targeting non theatre-goers from the least engaged sections of the community, as well as introducing quality community theatre to existing theatre audiences. We make theatre which connects to these audiences, theatre which is relevant to, and reflective of their culture and life experiences.

This connection is only achievable with a devising practice that allows the natural voice of participants to resonate through every performance. Participants use their own experiences and imaginations, their own words to connect with audiences and to create remarkable theatre.

By enabling diverse groups across Bristol to create new & original shows, acta raises the profile of community theatre, involving more people in making and appreciating the arts, creating the next generation of artists, facilitators and audiences.

In addition to the actacentre development, the Company has delivered six different projects and programmes of work this year, including delivery of close to 400 participatory workshops and the creation and performance of 10 original new shows. We produced 41 performances to audiences totalling nearly 3,000 (two thirds of whom were not regular theatre-goers).

We continuously review our aims & 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 & objectives and in planning our future activities:

Our Aims & Objectives

The charity is a charitable company limited by guarantee and was set up in 1985. It is governed by a memorandum and articles of association, which describe our objects as follows:-

- Instigate and supervise drama projects for youth & community groups
- Provide all sections of society with the opportunity to participate in theatre
- Supervise drama sessions with people who are encouraged to create & perform their own production
- 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. It has therefore developed 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.
- 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 & Performance – a review of activities

Many of the Company's diverse workshops and new community theatre shows this year have been delivered through one of two major programmes of work, the Arts & Communities programme, supported jointly by the Department for Communities & Local Government (DCLG) and Arts Council England (ACE), or Get Together, supported by BIG Reaching Communities.

The highlights of the year were the Company's 30th birthday celebration and launch of the new extended actacentre, which was completed this year, both on schedule and on budget. A new film celebrating 30 years of acta and focusing on learning from the Arts & Communities programme was launched at the celebration event <https://www.acta-bristol.com/>

This year has also been significant as the first year of support from ACE as a new National Portfolio Organisation.

acta Foundation, the Company's workplace learning scheme, has also seen significant development this year, with new quarterly seminars attracting leading practitioners in the build up to the National Festival in June 16. A new one year Foundation Production Assistant post began in September.

Two other new core team posts also began with the launch of the new actacentre, a Building Assistant and Theatre Bar Assistant.

A review of our main projects this year follows below:-

Arts & Communities

www.acta-bristol.com/arts-communities/

The second year of a programme to examine and showcase how quality intercultural and intergenerational participatory arts can achieve stronger and more integrated communities, supported by Department for Communities & Local Government and Arts Council England.

The programme in this second year was a significant development from the first, focusing on developing work with a total 63 adult community performers to create high quality community theatre, based on their own life experiences, opinions and imaginations. A total of 28 performances of six new plays were produced in working class and multicultural areas across the city and at the actacentre, reaching an audience of 1,640 people. Adults from diverse cultures, classes and generations were able to share their stories with the wider Bristol community in six original theatre shows:-

- *Fatima & Sumaya* by refugee women at Hannah More Primary School
- *Yusuf Can't Talk* by Somali mothers of children with autism
- *Selfies* – toured to Avonmouth, Southmead and Withywood
- *The Crossroads* – a diverse group of adults toured to primary schools
- *TheNow* – members of the Malcolm X Elders with four white working class acta performers
- A new group of parents in Redcliffe with English as a second language performed for the first time.

An evaluation report on this programme can be downloaded at <https://www.acta-bristol.com/about-us/publications/>

The *Yusuf Can't Talk* show also toured to Rotterdam in November, to perform to a Somali audience there, as a partnership with Rotterdams Wijktheater. Funding was secured from the Wellcome Trust to develop a new one woman version of the show to tour across the UK next year, and a presentation to disseminate both the scientific and artistic learning from this project to raise awareness about autism in the Somali community. <https://www.acta-bristol.com/yusuf-on-tour/>

Get Together, Bedminster

www.acta-bristol.com/get-together-bedminster/

Following the end of the first four year Get Together local programme, a full evaluation report was produced in April, (download at <https://www.acta-bristol.com/about-us/publications/>) and a successful bid was made to BIG Reaching Communities to develop and extend the work through a second programme, which began in September.

Get Together 2 is a three year programme based at the actacentre, using weekly participatory arts workshops to improve confidence, tackle social isolation, improve emotional well-being, individual self-esteem and community pride of place. A total of 147 workshop participants (including 74 vulnerable children and young people and 35 older people) engaged over the first six months of the programme.

Our local actacentre programme includes the following weekly workshops:-

- Bedminster Kids' and Youth Theatre groups
- Phoenix young adults – performed *Wishing for Winter* in December.
- acta Company – more experienced acta community performers – performed *Sisters* in February.
- Choir – an intergenerational community choir.
- Making Time – a daytime group for isolated older people.
- The Thursdays – a daytime drama & theatre group, open to all.

North Bristol

The last project in a long series of opportunities for people living in Lawrence Weston, North Bristol, to make theatre with acta was completed in April, when the Youth Theatre produced their last annual production, *Life Lessons*, at actacentre.

A new pilot project was secured for children in Southmead in the Autumn term, and following a series of taster workshops in schools, a weekly afterschool drama group engaged a total of 26 local children, working on their first show scheduled for July.

Sailors' Tales

<https://www.acta-bristol.com/sailors-tales/>

Sailors' Tales is a new community play project supported by Heritage Lottery Fund, which community performers are creating with new research material collected from sailors and their families living in Avonmouth, North Bristol and beyond.

Weekly devising workshops took place in Avonmouth through the Autumn and Spring terms, with a new intergenerational group of performers including local people and more experienced acta performers. A script was completed at the end of this year, in preparation for the community play which will perform 2 – 12 November 2016.

Easton Kids

A new weekly drama group has started for children in Easton, in partnership with Felix Road Adventure Playground. Children at the playground were already engaged in a range of arts activities, as part of the play activities delivered on site at the playground, but staff were keen to offer children an opportunity to engage in drama and theatre.

Drama facilitator training workshops for playworkers were delivered in the Autumn term, and weekly workshops for children began in the Spring term, working towards a show at the actacentre theatre in July.

Young carers

www.acta-bristol.com/young-carers/

The year began with the annual production from our established young carers youth theatre, *Trapped In Fear*. Shortly after this, the project took a break for the summer months, whilst actacentre was closed for refurbishment, and new project funding was sought for our work with young carers.

Three years of support from BBC Children In Need was secured over the summer, and a new young carers programme began at actacentre in September. Once again, this includes a weekly youth theatre for young carers from across Central, South & East Bristol, plus intensive holiday activities for young carers who have to travel from further afield to participate.

In the Autumn term, the actacentre welcomed a new group of young carers from North Somerset, who put on a play in just three days, and in the Spring, young carers from North Bristol and S Gloucestershire produced an original show, *Treasure Seekers*, over a four days period.

Financial review, reserves and risk management

The completion of the extended actacentre on budget this year has been significant in ensuring that the Company remains in a good financial position. The business plan includes a projected small increase to fixed costs in accordance with the new building, which includes a new theatre bar piloted for a year, after which it will be reviewed.

The trustees have continued to work closely with the SMT to manage the budget this year, in a year with some exceptional challenges and increased turnover (£943,199) as a result of the additional capital project, ending with a **£11,852** reduction in general funds and remaining accumulated **general funds at the end of March 16 of £70,069**.

The trustees continuously review their policy on free reserves, taking advice from the auditor and consulting Charity Commission guidance, and the Company continues to aim to build up its free reserves to three months' normal operating costs, circa £90,000.

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 has successfully worked to diversify its funding sources and activities over recent years, with a view to minimising the external risks to funding. It will continue to ensure a wide range of funding sources and activities in future years to keep these external risks to a minimum. The Company continues to benefit from a clear fundraising strategy, and has once again secured funds from new charitable sources. Most significantly in this year, the Company secured a second BIG Reaching Communities grant, and new grants from BBC Children in Need and Heritage Lottery Fund.

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.

Governance and internal control

Company and charity law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
 - made judgements and estimates that are reasonable and prudent;
 - stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
 - prepared the financial statements on the going concern basis.
-
- observe the methods and principles in the Charities SORP 2015 (FRS 102)

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding

the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. and other irregularities.

In so far as the trustees are aware:

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

Volunteers

The Company works with up to 2,000 participants each year, who volunteer their time as community performers and to take part in our workshops and events. Additionally, over 35 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 regular company meetings, and have been kept informed on specific matters directly by the senior management team, in addition to weekly 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 & Diversity Policy
- Volunteer policy
- Health & Safety policy

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

Full details of the above policies, and also:

- Business Plan
- Child Protection & Vulnerable Adults policies
- Education policy

are available from the **acta** centre.

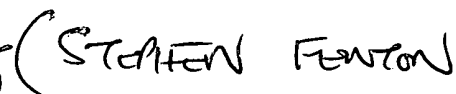
Auditors

A resolution proposing that Dick Maule be re-appointed as auditor of the charity will be put to the AGM.

The Council of Management approved this report on



(Stef Brammar, Chair)



(STEPHEN FENTON
VICE CHAIR)

Independent Auditor's Report to the members of Acta Community Theatre Ltd

We have audited the financial statements of Acta Community Theatre Ltd for the year ended 31st March 2016 which comprise of the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities)

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

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement [set out in the Trustees Report] the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Independent Auditor's Report to the members of Acta Community Theatre Ltd

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit. or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

Signed.....

Dick Maule FCA

Richard Maule Senior Statutory Auditor
For and on behalf Dick Maule FCA
3 Penlee View Terrace
Penzance, TR18 4HZ

Date

9.9.2016

10-12 Picton Street
Bristol, BS6 5QA

ACTA Community Theatre Limited

**Statement of Financial Activities
for the year ended 31st. March 2016**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	
		2016	2016	2016	2015
		£	£	£	£
Income					
Donations		5,826	-	5,826	2,624
Activities to generate funds:					
Interest receivable		568	-	568	721
Theatre bar sales		8,673	-	8,673	-
Income from charitable activities					
Grants and contracts		155,138	609,620	764,758	536,992
Box office and book sales		3,074	-	3,074	3,425
Premises hire		2,156	-	2,156	122
Fee income		4,704	-	4,704	18,955
Total		<u>180,139</u>	<u>609,620</u>	<u>789,759</u>	<u>562,839</u>
Expenditure					
Charitable activities	[9]	<u>170,900</u>	<u>742,205</u>	<u>913,105</u>	<u>394,143</u>
Total		<u>170,900</u>	<u>742,205</u>	<u>913,105</u>	<u>394,143</u>
Net income/(expenditure) for the year		9,239	(132,585)	(123,346)	168,696
Transfers between funds		-	-	-	-
Total funds at 1st. April 2015		<u>93,699</u>	<u>168,959</u>	<u>262,658</u>	<u>93,962</u>
Total funds at 31st. March 2016		<u>102,938</u>	<u>36,374</u>	<u>139,312</u>	<u>262,658</u>


ACTA Community Theatre Limited

Balance sheet as at 31st. March 2016

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	(2)	32,869	<u>6,778</u>
Current assets			
Debtors and prepayments	(4)	10,500	11,750
Cash at bank and on hand		<u>123,849</u>	<u>307,989</u>
		134,349	319,739
Current liabilities			
Creditors: amounts falling due within 12 months	(3)	<u>(27,906)</u>	<u>(63,859)</u>
Net Current assets		<u>106,443</u>	<u>255,880</u>
Net assets		<u>139,312</u>	<u>262,658</u>
Unrestricted funds			
General funds		70,069	81,921
Designated funds	(8)	32,869	11,778
Restricted funds	(8)	<u>36,374</u>	<u>168,959</u>
Total funds		<u>139,312</u>	<u>262,658</u>

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

These financial statements were approved by the Trustees on... 07/09/2016

On behalf of the Trustees  TOM WOOD (TREASURER)

07/09/2016

dated:-

 STEPHEN FENTON (VICE CHAIR)

ACTA Community Theatre Limited

Statement of Cash Flows
for the year ended 31st. March 2016

	2016	2015
	£	£
Cash flows from operating activities:		
Net cash provided by [used in] operating activities	<u>(144,582)</u>	<u>179,847</u>
Cash flows from investing activities:		
Interest	568	721
Purchase of fixed assets	<u>(40,125)</u>	<u>(3,700)</u>
	<u>(184,139)</u>	<u>176,868</u>
Changes in cash in the reporting period		
Cash and cash equivalents at the beginning of the year	307,989	131,121
Cash and cash equivalents at the end of the year	<u>123,849</u>	<u>307,989</u>
	<u>(184,139)</u>	<u>176,868</u>

ACTA Community Theatre Limited

Notes to the accounts for the year ended 31st. March 2016

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year except for SORP compliance changes.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity are accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

ACTA Community Theatre Limited

Notes to the accounts for the year ended 31st. March 2016

(e) Fixed assets

The building is leased on a non-transferable lease from Bristol City Council, and the trustees feel it is not appropriate to capitalise the cost of refurbishment.

Other tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method for all items costing over £500.

(2) Tangible Fixed Assets

	Stage equipment £	Office Fittings & equipment £	Total £
Cost			
balance brought forward	82,481	53,836	136,317
additions in the year	40,125	-	40,125
	<u>122,606</u>	<u>53,836</u>	<u>176,442</u>
Depreciation			
balance brought forward	81,219	48,320	129,539
charge for the year	11,293	2,741	14,034
	<u>92,512</u>	<u>51,061</u>	<u>143,573</u>
Net book value at 31st. March 2016	<u>30,094</u>	<u>2,775</u>	<u>32,869</u>
Net book value at 31st. March 2015	<u>1,262</u>	<u>5,516</u>	<u>6,778</u>

	2016 £	2015 £
(3) Creditors		
Falling due within 12 months		
Sundry creditors	27,906	24,577
Deferred income	-	39,282
	<u>27,906</u>	<u>63,859</u>

(4) Debtors and prepayments

Sundry debtors and prepayments	<u>10,500</u>	<u>11,750</u>
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(5) Capital commitments and contingent liabilities

There are none this year.

ACTA Community Theatre Limited

Notes to the accounts for the year ended 31st. March 2016

(6) Employee information

	2016	2015
Number of employees	10	8
No employee received emoluments of more than £60,000.		

	£	£
Salaries and wages	214,374	190,118
Social security costs	<u>17,673</u>	<u>16,663</u>
	<u>232,047</u>	<u>206,780</u>

(7) Trustees information

Trustees remuneration and expenses

The trustees received no remuneration in the year.

Related Party transactions

The Treasurer, Tom Wood, is the partner of one of acta's employees, Projects Director, Rosalie Pordes. Rosalie Pordes' gross salary in the year was £21,483. Tom Wood received no payment in his voluntary role as trustee.

ACTA Community Theatre Limited

(8) Movements in funds

	brought forward £	received in year £	utilised in year £	transfers £	carried forward £
Restricted funds					
Arts Council: Capital	157,712	303,800	461,512		-
Bristol City Council: Capital	-	50,000	50,000	-	-
Trusthouse: Capital	-	30,000	30,000	-	-
Other grants		360	360	-	-
Total capital	157,712	384,160	541,872	-	-
Arts Council grants for the arts:					
Arts & Communities	-	40,000	40,000	-	-
Seminars / festival	993	18,750	12,867	-	6,876
BLF (Reaching Communities):	5,684	39,000	44,684	-	-
Get Together programme					
DCLG: Arts & Communities	2,582	40,000	42,582	-	-
Wellcome Trust: Yusuf	-	23,648	10,100	-	13,548
Heritage Lottery Fund: Sailors' Tales	-	14,500	5,561	-	8,939
Bristol Port Authority: Sailors' Tales	-	3,700	3,700	-	-
BBC CIN: Young Carers	-	16,000	11,999	-	4,001
Uni of Exeter / AHRC: seminars / festival	-	7,437	7,437	-	-
Quartet: Southmead	-	7,000	3,990	-	3,010
Singer Foundation:					
Phoenix (Get Together programme)	-	5,000	5,000	-	-
EU Medart	-	4,925	4,925	-	-
Other grants (various)	1,988	5,500	7,488	-	-
Totals (excluding capital)	11,247	225,460	200,333	-	36,374
	168,959	609,620	742,205	-	36,374
Unrestricted funds					
Designated funds					
L Dub and North Bristol Projects	5,000	-	-	(5,000)	-
Equipment reserve	6,778	-	-	26,091	32,869
	11,778	-	-	21,091	32,869
General funds	81,921	180,139	(170,900)	(21,091)	70,069
Unrestricted grants					
J Paul Getty				25,000	25,000
Quartet				9,282	-
Arts Council England				80,000	-
Bristol City Key Arts Provider				36,240	36,240
Singer				5,000	-
Other				(384)	1,800
				155,138	63,040

ACTA Community Theatre Limited

Notes to the accounts for the year ended 31st. March 2016

[9] Expenditure

	Charitable activities	Total
	2016	2015
	£	£
Subscriptions, affiliations and monitoring	662	382
Staff training	4,035	3,336
Recruitment	414	486
Catering and sundry expenses	2,364	2,220
Salaries and wages	232,047	206,780
Telephone	1,777	2,003
Post, stationery and office consumeables	4,644	4,049
Participant expenses	1,920	1,507
Café costs	3,921	-
Rates, cleaning and waste disposal	4,179	4,405
Security costs	1,094	-
Repairs and renewals	22,503	1,003
Insurance	10,907	8,118
Bank charges	81	135
Heat and light	7,022	4,861
Non-capitalised equipment	971	3,060
Annual audit fees	1,650	1,550
Project examiners fees	125	-
Building development programme	521,302	41,238
Legal and professional	150	-
Building repairs, maintenance and renewals	-	3,220
	<u>821,768</u>	<u>288,354</u>
Theatre company operating costs		
Print, publicity & photographic documentation	8,941	8,322
Freelance fees	40,205	68,877
Venue hire	3,456	4,027
Production costs	8,862	10,276
Travel expenses	8,214	4,060
Vehicle hire	7,625	7,967
Depreciation	14,034	2,260
	<u>91,337</u>	<u>105,789</u>
	<u><u>913,105</u></u>	<u><u>394,143</u></u>

ACTA Community Theatre Limited

Notes to the accounts for the year ended 31st. March 2016

[10] Analysis of net assets between funds

	General Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	-	32,869	-	32,869
Current assets	97,975	-	36,374	134,349
Current liabilities	<u>(27,906)</u>	<u>-</u>	<u>-</u>	<u>(27,906)</u>
Net assets at 31st March 2016	<u>70,069</u>	<u>32,869</u>	<u>36,374</u>	<u>139,312</u>

[11] Reconciliation of net income/ [expenditure] to net cash flows from operating activities

	2016	2015
	£	£
Net income/[expenditure for the year [as per SoFA].	(123,346)	168,696
Adjustment for:		
Depreciation charges	14,034	2,260
[Increase]/ decrease in debtors	1,251	(8,000)
Increase/ [decrease] in creditors	(35,953)	17,612
Interest	<u>(568)</u>	<u>(721)</u>
Net cash provided by [used in] operating activities	<u>(144,582)</u>	<u>179,847</u>