

Company no. 02157661  
Charity no. 800174

**ACTA Community Theatre Ltd**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2018**

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## **ACTA Community Theatre Ltd**

### **Reference and administrative details**

**For the year ended 31 March 2018**

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**Company number** 02157661

**Charity number** 800174

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

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

Stephanie Brammar	Chair
Ruth Cochrane	
Barbara Dettering	Appointed 10 July 2017
Hiba Elhindi	Appointed 10 July 2017
Stephen Fenton	
Dr Kerrie Schaefer	
Gill Simmons	
Amy Steele	Appointed 10 July 2017
Rosie Tomlinson	Resigned 6 March 2018
Tom Wood	Treasurer

**Secretary** Stephen Fenton

<b>Key management personnel</b>	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 2018**

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As always with acta, when asked to write this annual report it's almost impossible to choose highlights from the wide range of inspiring projects we've experienced, learned from and enjoyed throughout the year. First however, I want to commend and give thanks for the creative thinking, hard work and strong management that Neil and Helen both contribute on a daily basis to this valuable and well-loved organisation. The challenges this year have reflected cuts in grants and public subsidies and the uncertainty of Brexit, increasing the demands on Neil's time in particular. Fundraising has become an ever-present necessity. It's important also to thank Rosalie and Sara, who have worked alongside Neil to achieve the grants that enable acta to continue to deliver work of the highest quality: locally, nationally and internationally.

You'll read in the body of this annual report that during the past year, the work has included 500 participatory workshops, 13 original new shows, producing 39 performances to audiences totalling over 3,000 - 75% of whom are not regular theatre-goers. The Get Together programme of activities targets new people locally, the Young Carers' programme, acta's youth theatres, and the first year of the new Stories programme engaging new adult performers from across the City - and which was directed by foundation drama workers Tracey Harvey and Jody Cook, who "graduated" in July. Two new foundation drama workers started in September to work with acta core team in delivering a series of new weekly adult groups with refugees and migrant communities in Easton and St Pauls, and at Hannah More School in St Phillips. None of this could be delivered without a dedicated staff team prepared to give over 100% commitment - and I thank them all.

My report would not be complete without mention of acta's ongoing partnership with the Malcolm X Elders, and the Gas Girls tour, but I must make special mention of the REACT project: in partnership with Rotterdams Wijktheater (Holland) and Centro per lo Sviluppo Creativo Danilo Dolci (Sicily), acta is coordinating this thought-provoking EU Creative Europe Refugee Integration programme for refugees to share their stories with host communities. The learning from programme partners was shared at the festival of theatre made by refugees at actacentre in March 2018 - an event which clearly demonstrated acta's organisational skills and teamwork at their very best. It is to be followed by a book, film and online dissemination in summer 18.

In conclusion: even a cursory look at acta's work over the past 12 months will confirm that the company plays a major role in delivering invaluable and relevant community theatre addressing the issues of today's complex world. I look forward to the next 12 months with anticipation.

Stef Brammar  
Chair, acta Council of Management

## **ACTA Community Theatre Ltd**

### **Report of the trustees**

#### **For the year ended 31 March 2018**

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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 2018.

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

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

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

#### **Public benefit**

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

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

Our core values are:-

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

The Company has delivered four main programmes of work this year, including over **500 participatory workshops** with over **500 different people**. The programme has enabled the creation and performance of **13 original new shows**, producing **39 performances** to audiences totalling over **3,000** - **75%** of whom are **not regular theatre-goers**.

## **ACTA Community Theatre Ltd**

### **Report of the trustees**

#### **For the year ended 31 March 2018**

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

#### **Our aims and objectives**

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

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

#### **Our purpose – strategic aims**

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

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

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

#### **Achievements and performance – a review of activities**

In this year we welcomed new employees and participants from diverse backgrounds as we completed the first year (and began the second) of the engagement programme supported by Paul Hamlyn, to extend Foundation and to deliver Stories with adults across the City. Two new half-time foundation drama workers started in September, and the new full-time foundation post, Director's Assistant, began at the same time.

Another significant development for acta this year was the start of Youth Investment Fund (YIF) support for our youth theatre network, at actacentre, in Lockleaze and with young carers.

Our local Get Together programme engaged isolated people of all ages in making new original theatre.

The REACT festival of theatre made by refugees was a particular highlight of the programme at the end of another busy year for the Company.

## **ACTA Community Theatre Ltd**

### **Report of the trustees**

#### **For the year ended 31 March 2018**

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

##### **Get Together, Bedminster**

Get Together, our local programme supported by BIG Reaching Communities, developed further to engage new people of all ages in weekly participatory arts workshops to improve confidence, tackle social isolation, improve emotional well-being, individual self-esteem and community pride of place.

This local actacentre programme included the following weekly workshops:-

- Phoenix young adults – produced *A Bit of Imagination* in December;
- Choir – the intergenerational community choir performed a series of concerts at acta events throughout the year, and performed *Blood on the Coal* in October;
- The Thursdays – produced the *Blood on the Coal* show, based on local mining heritage; and
- Making Time – a daytime group for isolated older people merged with the new “day trippers,” to create a theatre show for local school children, *Phoebe’s Story*, “a story from all our stories.”

##### **Youth Investment Fund (YIF)**

Our young carers programme, supported this year by BBC Children In Need together with YIF, offers a weekly youth theatre for young carers from across Central, South & East Bristol, plus intensive holiday activities for new young carers. The young carers’ youth theatre produced their annual production, *The Keeper of Souls* in May. In addition, a series of three “play in 3 days” projects were delivered for new young carers, in July, October and February.

In Lockleaze (North Bristol), two new weekly youth theatres began in September, with young people working towards a double-bill of annual productions to perform locally in June.

In Bedminster, two youth theatres for young people from South Bristol began in September, with young people working towards their youth arts awards, and to create a double-bill of annual productions at the end of term in July.

##### **Stories**

In the summer term, the first year of the new Stories programme which makes theatre with new adult performers from across the City, produced their end of year theatre shows. The shows were directed by foundation drama workers Tracey Harvey and Jody Cook, who “graduated” from their yearlong learning posts in July. Four original Stories shows were produced by five groups: *It’s My Life* from Hannah More, *Down Our Road* from Lockleaze, *Dream On* from Redcliffe and *All Change* in Avonmouth. Eight public performances watched by a total audience of 493 people.

Two new foundation drama workers started in September and worked with acta core team to deliver a series of new weekly adult groups with refugees and migrant communities in Easton and St Pauls, and at Hannah More. A new Lockleaze Stories group in North Bristol also began, and all groups devised new theatre shows to perform in the summer term.

##### **REACT – Refugee Engagement and integration Through Community Theatre**

In partnership with Rotterdam’s Wijktheater (Holland) and Centro per lo Sviluppo Creativo Danilo Dolci (Sicily), acta is coordinating this EU Creative Europe Refugee Integration programme for refugees to share their stories with host communities. The learning from programme partners was shared at the festival of theatre made by refugees at actacentre in March 2018, and will be followed by a book, film and online dissemination in summer 18.

## **ACTA Community Theatre Ltd**

### **Report of the trustees**

#### **For the year ended 31 March 2018**

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The acta shows shared at the festival were *Dream On* from Redcliffe Stories, and a new show from refugees living in Easton (supported by Ashley Housing), *Lost Sheep*.

#### **Malcolm X Elders**

Our longstanding partnership with the Malcolm X Elders Theatre Company developed further this year, as the company worked with children at St Nicholas of Tolentine Primary School to produce their own version of the *Ticky Picky Boom Boom* show in July. *Moonshine Nights*, which performed in 2016, was brought back for two new performances in the Autumn.

#### **Gas Girls**

This celebrated WWI centenary show toured to new theatre venues in Bristol and beyond in May and June; performing at Trinity (East Bristol), The Rondo in Bath, Blakehay in Weston-Super-Mare and in Lockleaze (North Bristol), transforming a primary school hall into a sold-out community theatre venue.

#### **Financial review**

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

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. The Company continues to aim to build up its free reserves to three months' normal operating costs, circa £105,000.

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 continues to invest in fund-raising and to diversify its funding sources and activities, with a view to minimising the external risks to funding. The Company benefits from a clear fundraising strategy, and has secured funding from Arts Council England and Bristol City Council Culture for the next four years, 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.

#### **Volunteers**

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

## **ACTA Community Theatre Ltd**

### **Report of the trustees**

#### **For the year ended 31 March 2018**

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##### **Employee involvement and employment of disabled people**

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

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

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

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

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

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

##### **Statement of responsibilities of the trustees**

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. 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 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.

The trustees confirm that to the best of their knowledge there is no information relevant to the examination of which the independent examiners are unaware. The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant examination information and that this information has been communicated to the independent examiners.

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.



**ACTA Community Theatre Ltd**

**Report of the trustees**

**For the year ended 31 March 2018**

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**Independent examiners**

Godfrey Wilson Limited were 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 14 May 2018 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Stef Brammar', written in a cursive style.

Stef Brammar - Chair

## **Independent examiner's report**

**To the trustees of**

**ACTA Community Theatre Ltd**

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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 2018, which are set out on pages 10 to 24.

### **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.

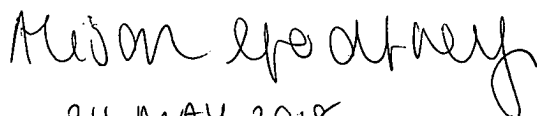
### **Independent examiner's statement**

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: 24 MAY 2018

**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 2018**

	Note	Restricted £	Unrestricted £	2018 Total £	Restated 2017 Total £
<b>Income from:</b>					
Donations and legacies	3	-	126,238	<b>126,238</b>	125,394
Charitable activities	4	238,918	7,592	<b>246,510</b>	329,350
Other trading activities	5	-	12,311	<b>12,311</b>	19,672
Investments		-	145	<b>145</b>	250
<b>Total income</b>		<u>238,918</u>	<u>146,286</u>	<u><b>385,204</b></u>	<u>474,666</u>
<b>Expenditure on:</b>					
Raising funds		4,743	54,846	<b>59,589</b>	50,500
Charitable activities		<u>266,920</u>	<u>102,838</u>	<u><b>369,758</b></u>	<u>375,459</u>
<b>Total expenditure</b>	7	<u>271,663</u>	<u>157,684</u>	<u><b>429,347</b></u>	<u>425,959</u>
<b>Net income / (expenditure)</b>		(32,745)	(11,398)	<b>(44,143)</b>	48,707
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>	8	(32,745)	(11,398)	<b>(44,143)</b>	48,707
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>84,874</u>	<u>103,145</u>	<u><b>188,019</b></u>	<u>139,312</u>
<b>Total funds carried forward</b>		<u><u>52,129</u></u>	<u><u>91,747</u></u>	<u><u><b>143,876</b></u></u>	<u><u>188,019</u></u>

The prior period comparatives have been restated to include £15,000 of restricted income which was previously recognised as deferred income. Further restatements have been made for reclassification of income and expenditure items, as shown in notes 2 to 5, which do not affect net income.

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

**ACTA Community Theatre Ltd**

**Balance sheet**

**As at 31 March 2018**

	Note	£	2018 £	2017 £
<b>Fixed assets</b>				
Tangible assets	11		<b>18,488</b>	<u>24,652</u>
<b>Current assets</b>				
Debtors	12	<b>6,835</b>		31,632
Cash at bank and in hand		<b>131,833</b>		<u>143,430</u>
		<b>138,668</b>		175,062
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	13	<b>(13,280)</b>		<u>(11,695)</u>
<b>Net current assets</b>			<b>125,388</b>	<u>163,367</u>
<b>Net assets</b>	14		<b>143,876</b>	<u>188,019</u>
<b>Funds</b>	15			
Restricted funds			<b>52,129</b>	84,874
Unrestricted funds				
Designated funds			<b>18,488</b>	32,518
General funds			<b>73,259</b>	<u>70,627</u>
<b>Total charity funds</b>			<b>143,876</b>	<u>188,019</u>

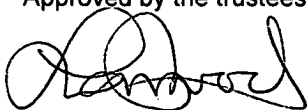
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the 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 14 May 2018 and signed on their behalf by



Tom Wood - Treasurer

## **ACTA Community Theatre Ltd**

### **Notes to the financial statements**

**For the year ended 31 March 2018**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ACTA Community Theatre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

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

##### **c) Income**

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

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

##### **d) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **e) Funds accounting**

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

##### **f) Expenditure and irrecoverable VAT**

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

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

## **ACTA Community Theatre Ltd**

### **Notes to the financial statements**

**For the year ended 31 March 2018**

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#### **g) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff costs between activities:

Raising funds	16.9%
Charitable activities	83.1%

#### **h) Tangible fixed assets**

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

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

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

#### **i) Debtors**

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

#### **j) Cash at bank and in hand**

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

#### **k) Creditors**

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

#### **l) Financial instruments**

The charity 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.

#### **m) Pension costs**

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

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**2. Prior period comparatives**

	Restricted £	Unrestricted £	Restated 2017 Total £
<b>Income from:</b>			
Donations and legacies	-	125,394	<b>125,394</b>
Charitable activities	311,983	17,367	<b>329,350</b>
Other trading activities	-	19,672	<b>19,672</b>
Investments	-	250	<b>250</b>
<b>Total income</b>	<b>311,983</b>	<b>162,683</b>	<b>474,666</b>
<b>Expenditure on:</b>			
Raising funds	-	50,500	<b>50,500</b>
Charitable activities	267,856	107,603	<b>375,459</b>
<b>Total expenditure</b>	<b>267,856</b>	<b>158,103</b>	<b>425,959</b>
<b>Net income / (expenditure)</b>	<b>44,127</b>	<b>4,580</b>	<b>48,707</b>
Transfers between funds	4,373	(4,373)	-
<b>Net movement in funds</b>	<b>48,500</b>	<b>207</b>	<b>48,707</b>

The prior period comparatives have been restated to include £15,000 of restricted income which was previously recognised as deferred income. Further restatements have been made for reclassification of income and expenditure items, as shown in notes 3 to 5, which do not affect net income.

**3. Income from donations and legacies**

	Restricted £	Unrestricted £	2018 Total £	Restated 2017 Total £
<b>Core funding:</b>				
Arts Council England	-	80,000	<b>80,000</b>	80,000
Bristol City Key Arts Provider	-	36,240	<b>36,240</b>	36,240
Donations	-	9,998	<b>9,998</b>	9,154
<b>Total income from donations</b>	<b>-</b>	<b>126,238</b>	<b>126,238</b>	<b>125,394</b>

The prior period has been restated to include core grants previously classified within income from charitable activities.

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**4. Income from charitable activities**

	Restricted	Unrestricted	2018 Total	Restated 2017 Total
	£	£	£	£
<b>Grants &gt; £5,000</b>				
BIG (Reaching Communities)	67,250	-	<b>67,250</b>	74,750
Paul Hamlyn Foundation	55,000	-	<b>55,000</b>	46,370
Youth Investment Fund	47,153	-	<b>47,153</b>	-
BBC Children in Need	25,000	-	<b>25,000</b>	19,000
Arts Council Grants:				
Strategic Touring: Gas Girls	12,500	-	<b>12,500</b>	12,500
Grants for the Arts	-	-	-	23,750
Artists' International Development	-	-	-	4,201
Singer Foundation	10,897	-	<b>10,897</b>	12,816
Nisbet Charitable Trust	10,000	-	<b>10,000</b>	-
EU Erasmus Plus: Medart	6,278	-	<b>6,278</b>	9,667
EU Creative Europe: REACT	-	-	-	51,931
Network for Social Change	-	-	-	15,000
Uni of Exeter / ARHC	-	-	-	14,948
Heritage Lottery Fund	-	-	-	14,500
Garfield Weston	-	-	-	10,000
<b>Other grants &lt; £5,000</b>	<u>4,840</u>	<u>-</u>	<u><b>4,840</b></u>	<u>1,800</u>
<b>Total grants</b>	<b>238,918</b>	<b>-</b>	<b>238,918</b>	<b>311,233</b>
Box office and ticket sales	-	7,147	<b>7,147</b>	10,059
Book sales	-	255	<b>255</b>	58
Fee income	<u>-</u>	<u>190</u>	<u><b>190</b></u>	<u>8,000</u>
<b>Total income from charitable activities</b>	<u><b>238,918</b></u>	<u><b>7,592</b></u>	<u><b>246,510</b></u>	<u><b>329,350</b></u>

The prior period has been restated to classify grants within income from donations (note 3) and premises hire within income from other trading activities (note 5). A further of £15,000 of restricted income has also been recognised in the prior year, which had previously been shown as deferred income.



**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**5. Income from other trading activities**

	Restricted	Unrestricted	2018 Total	Restated 2017 Total
	£	£	£	£
Premises hire	-	7,027	7,027	6,134
Theatre bar sales	-	5,284	5,284	13,538
<b>Total income from other trading activities</b>	<b>-</b>	<b>12,311</b>	<b>12,311</b>	<b>19,672</b>

The prior period has been restated to include premises hire previously included within income from charitable activities.

**6. Government grants**

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

	Restricted	Unrestricted	2018 Total	2017 Total
	£	£	£	£
Arts Council NPO Funding	-	80,000	80,000	80,000
Arts Council Other	12,966	-	12,966	40,451
BIG Lottery: Fund Grant	67,250	-	67,250	74,750
BIG Lottery: Youth Investment Fund	47,153	-	47,153	-
Bristol City Council Key Arts Provider	-	36,240	36,240	36,240
Heritage Lottery Fund	-	-	-	14,500
<b>Total government grants</b>	<b>127,369</b>	<b>116,240</b>	<b>243,609</b>	<b>245,941</b>

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**7. Total expenditure**

	Raising funds £	Charitable activities £	Support and governance costs £	2018 Total £	2017 Total £
Staff costs (note 9)	43,062	211,195	26,206	<b>280,463</b>	270,847
Freelance fees	-	40,168	-	<b>40,168</b>	44,311
Premises costs	-	-	22,195	<b>22,195</b>	22,453
Vehicle hire	-	21,818	-	<b>21,818</b>	11,198
Production costs	-	12,065	-	<b>12,065</b>	12,443
Office costs	-	-	8,394	<b>8,394</b>	5,812
Insurance	-	-	8,030	<b>8,030</b>	8,662
Travel and accommodation	-	7,220	-	<b>7,220</b>	23,727
Depreciation	-	6,164	-	<b>6,164</b>	8,218
Print, publicity and documentation	-	6,121	-	<b>6,121</b>	6,236
Venue hire	-	4,254	-	<b>4,254</b>	6,018
Bar costs	3,915	-	-	<b>3,915</b>	5,397
Participant expenses	-	3,805	-	<b>3,805</b>	2,942
Training	1,000	-	747	<b>1,747</b>	2,980
Audit and accountancy	-	-	1,560	<b>1,560</b>	1,850
Affiliations and subscriptions	-	-	1,334	<b>1,334</b>	541
Bank charges	-	-	94	<b>94</b>	190
Building development	-	-	-	-	(7,866)
<b>Sub-total</b>	<b>47,977</b>	<b>312,810</b>	<b>68,560</b>	<b>429,347</b>	<b>425,959</b>
Allocation of support costs	<u>11,612</u>	<u>56,948</u>	<u>(68,560)</u>	<u>-</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>59,589</u></b>	<b><u>369,758</u></b>	<b><u>-</u></b>	<b><u>429,347</u></b>	<b><u>425,959</u></b>

# ACTA Community Theatre Ltd

## Notes to the financial statements

### For the year ended 31 March 2018

#### 8. Net movement in funds

This is stated after charging:

	2018 £	2017 £
Depreciation	6,164	8,218
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration:		
▪ Statutory audit (including VAT)	Nil	1,850
Independent examiner's remuneration	1,560	Nil

#### 9. Staff costs and numbers

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	258,140	250,940
Social security costs	20,419	19,324
Pension costs	1,904	583
	280,463	270,847

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 £89,836 (2017: £88,772).

	2018 No.	2017 No.
Average head count	11	10

#### 10. Taxation

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

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**11. Tangible fixed assets**

	Stage equipment	Office fittings & equipment	Total £
<b>Cost</b>			
At 1 April 2017	122,606	53,836	<b>176,442</b>
Additions in year	-	-	-
At 31 March 2018	<u>122,606</u>	<u>53,836</u>	<u><b>176,442</b></u>
<b>Depreciation</b>			
At 1 April 2017	100,035	51,755	<b>151,790</b>
Charge for the year	5,644	520	<b>6,164</b>
At 31 March 2018	<u>105,679</u>	<u>52,275</u>	<u><b>157,954</b></u>
<b>Net book value</b>			
At 31 March 2018	<u><b>16,927</b></u>	<u><b>1,561</b></u>	<u><b>18,488</b></u>
At 31 March 2017	<u>22,571</u>	<u>2,081</u>	<u>24,652</u>

**12. Debtors**

	2018 £	2017 £
Trade debtors	529	825
Prepayments	5,106	3,750
Other debtors	<u>1,200</u>	<u>27,057</u>
	<u><b>6,835</b></u>	<u><b>31,632</b></u>

**13. Creditors : amounts due within 1 year**

	2018 £	Restated 2017 £
Trade creditors	1,352	1,298
Accruals	5,783	4,029
Other taxation and social security	<u>6,145</u>	<u>6,368</u>
	<u><b>13,280</b></u>	<u><b>11,695</b></u>

Creditors have been restated to recognise deferred income of £15,000 as income in the prior year.

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**14. Analysis of net assets between funds**

	Restricted funds £	Designated funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	18,488	-	<b>18,488</b>
Current assets	57,133	-	81,535	<b>138,668</b>
Current liabilities	<u>(5,004)</u>	<u>-</u>	<u>(8,276)</u>	<b><u>(13,280)</u></b>
<b>Net assets at 31 March 2018</b>	<b><u>52,129</u></b>	<b><u>18,488</u></b>	<b><u>73,259</u></b>	<b><u>143,876</u></b>
 <b>Prior year comparative</b>				
	Restricted funds £	Designated funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	24,652	-	<b>24,652</b>
Current assets	84,874	7,866	82,322	<b>175,062</b>
Current liabilities	<u>-</u>	<u>-</u>	<u>(11,695)</u>	<b><u>(11,695)</u></b>
<b>Net assets at 31 March 2017</b>	<b><u>84,874</u></b>	<b><u>32,518</u></b>	<b><u>70,627</u></b>	<b><u>188,019</u></b>

ACTA Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2018

15. Movements in funds

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

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

**15. Movements in funds (continued)**

<b>Prior year comparative</b>	<b>At 1 April 2016 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers between funds £</b>	<b>At 31 March 2017 £</b>
<b>Restricted funds</b>					
EU Creative Europe: REACT	-	51,931	(9,520)	-	<b>42,411</b>
EU Erasmus Plus: Medart	-	9,667	(9,667)	-	-
BIG (Reaching Communities)	-	74,750	(64,955)	-	<b>9,795</b>
Paul Hamlyn Foundation	-	46,370	(42,867)	-	<b>3,503</b>
Uni of Exeter / ARHC	-	14,948	(14,948)	-	-
Arts Council Grants:					
Grants for the Arts	6,876	23,750	(30,626)	-	-
Strategic Touring: Gas Girls	-	12,500	(7,602)	-	<b>4,898</b>
Artists' International Development	-	4,201	(4,201)	-	-
BBC Children in Need: Young Carers	4,001	19,000	(21,985)	-	<b>1,016</b>
Singer Foundation	-	12,816	(7,416)	-	<b>5,400</b>
John Thaw: Young Carers	-	1,800	(1,800)	-	-
Garfield Weston: Young Carers	-	10,000	(10,000)	-	-
Heritage Lottery Fund: Sailors' tales	8,939	14,500	(27,812)	4,373	-
Wellcome Trust: Yusuf can't talk	13,548	-	(10,697)	-	<b>2,851</b>
Quartet: Southmead kids	3,010	-	(3,010)	-	-
Network for Social Change	-	15,000	-	-	<b>15,000</b>
Other grants (various)	-	750	(750)	-	-
<b>Total restricted funds</b>	<b>36,374</b>	<b>311,983</b>	<b>(267,856)</b>	<b>4,373</b>	<b>84,874</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Future maintenance reserve	-	-	-	7,866	<b>7,866</b>
Equipment reserve	32,869	-	-	(8,217)	<b>24,652</b>
<i>Total designated funds</i>	<b>32,869</b>	<b>-</b>	<b>-</b>	<b>(351)</b>	<b>32,518</b>
General funds	70,069	162,683	(158,103)	(4,022)	<b>70,627</b>
<b>Total unrestricted funds</b>	<b>102,938</b>	<b>162,683</b>	<b>(158,103)</b>	<b>(4,373)</b>	<b>103,145</b>
<b>Total funds</b>	<b>139,312</b>	<b>474,666</b>	<b>(425,959)</b>	<b>-</b>	<b>188,019</b>

**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

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**15. Movements in funds (continued)**

**Purposes of restricted funds**

EU Creative Europe: REACT	Two year (2016-18) REACT (Refugee Engagement And integration through Community Theatre) programme, coordinated by acta with partners RWT (Holland) and CSC (Italy), ends summer 2018.
EU Erasmus Plus: Medart	Final grant payments for participation in two year Medart (Methods of Education for Disadvantaged Adults Rooted in Theatre) European partnership project (ended 2017).
BIG (Reaching Communities)	Get Together local programme of intercultural and intergenerational weekly workshops at actacentre, supported by BIG Reaching Communities since 2011, ends summer 2018.
Paul Hamlyn Foundation	Three year (2016 - 19) support for Foundation drama workers and delivery of Stories programme of community theatre to engage new participants across the City.
Network for Social Change	Two year (2018 and 2019) support for adult drama workshops to improve English language skills.
Strategic Touring: Gas Girls	Final grant payment for Gas Girls WWI centenary show tour (ended June 17).
BBC Children in Need: Young Carers	Three year (2015 - 18) support for youth theatre programme for young carers aged 10 - 18 years.
Singer Foundation	Ongoing investment for full-time Foundation post (current grant to August 18).
Wellcome Trust: Yusuf can't talk	Final grant payment for Yusuf Can't Talk show tour (ended April 18).
Youth Investment Fund	Three year lottery / DCMS investment into youth theatre programme (2017- 2020), for vulnerable young people aged 10 - 18 years.
Nisbet Charitable Trust	Support for Phoenix Theatre, weekly drama workshops for vulnerable young adults aged 16-25 years.
Other grants (various): Arts Council	Final payment for Rosalie Pordes, South Korea partnership.
Quartet	Grant to support Malcolm X Elders Theatre Co and acta core team to deliver St Nicholas of Tolentine Primary project, summer term 2017.
Secret Garden	Investment for actacentre community garden.



**ACTA Community Theatre Ltd**

**Notes to the financial statements**

**For the year ended 31 March 2018**

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**16. Related party transactions**

Tom Wood, trustee, is the partner of ACTA's Projects Director, Rosalie Pordes. Rosalie was paid £24,599 (2017: £22,988) during the year. There were no amounts outstanding at the year end (2016: £nil). Tom Wood received no payment in his voluntary role as trustee.