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COMPANY REGISTRATION NUMBER: 2863136

CHARITY REGISTRATION NUMBER: 1041989

**The Upstagers Theatre Charity Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31st October 2024**

**NUVO ACCOUNTANCY LTD**

Accountants  
14 Beech Hill  
Otley  
West Yorkshire  
LS21 3AX

# **The Upstagers Theatre Charity Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31st October 2024**

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# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31st October 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st October 2024.

#### Introduction

The Trustees of The Upstagers Theatre Charity Limited are pleased to present their annual report, together with the unaudited financial statements of the charity for the year ending 31 October 2024. These statements are prepared to meet the requirements of both the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, and in compliance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2015).

#### Reference and administrative details

**Registered charity name**            The Upstagers Theatre Charity Limited

**Charity registration number**       1041989

**Company registration number**    2863136

**Principal office and registered office**    68 Kings Road  
Ilkley  
LS29 9BZ

#### The trustees

Mr I.L. Williams  
Mr A.D. Hewitt  
Mr J.M. Clark  
Mr J. Cocker  
Mrs S.M. Lister  
Mr A.J. Tarbett  
Ms H Whiteley  
Mr C Whiteley  
Ms L.A Williams

**Independent examiner**            Mr Anthony Bradbury  
14 Beech Hill  
Otley  
West Yorkshire  
LS21 3AX

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31st October 2024**

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

###### **Governing Document**

The charity is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 18 October 1993. It is registered with the Charity Commission for England and Wales.

###### **Appointment of Trustees**

Trustees are nominated and elected at the AGM. Specialist co-options are made as needed to strengthen the board's expertise. Trustee recruitment continues to reflect the need for diverse skillsets and active engagement in the charity's mission.

###### **Organisational Structure**

The Board of Trustees meets quarterly and delegates day-to-day responsibilities for finance, operations, and artistic delivery as appropriate.

###### **Induction and Training**

New trustees receive orientation covering legal responsibilities, governance structures, the business plan, and recent financial performance.

###### **Related Parties**

No Trustee received any remuneration or expenses during the year. Any potential conflicts of interest or related party transactions must be declared and managed in line with policy. None were reported in the period.

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31st October 2024**

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##### **Objectives and activities**

The charity's principal activity remains the provision and maintenance of property for youth theatre and community groups. These affiliated groups include Upstagers Theatre Group (Community Youth Theatre) and Upstagers Academy (Performing Arts Teaching Group).

This is delivered through:

1. Maintaining 'The Barn' in good repair;
2. Promoting health and safety practices for all users;
3. Evaluating and improving the building's public use;
4. Supporting user groups with a clean, safe, welcoming environment;
5. Fundraising and financial stewardship;
6. Ensuring comprehensive insurance of property and equipment;
7. Enabling community groups to access the space where possible;
8. Identifying and applying for additional funding streams.

##### **Safeguarding**

A Child Protection Policy is in place and monitored by Dr Andrew Hewitt, the named safeguarding trustee. Enhanced DBS checks are coordinated by Dr Hewitt. Access to the building is managed through secure coded locks, and risk management procedures are reviewed regularly. Security is further maintained via a CCTV system and intruder alarms, with systems tested and maintained by qualified professionals. Accessibility provisions for disabled users are in place and regularly reviewed.

Volunteers continue to play a vital role in building maintenance, and the Trustees remain grateful for their commitment and expertise.

##### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31st October 2024**

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##### **Achievements and performance**

The 2023-2024 year marked a period of significant achievement for both our affiliated groups and the charity overall. Our 2024 pantomime, 'Robin Hood', was the most successful pantomime we have ever staged. It was met with critical acclaim and outstanding audience support, culminating in ten awards at the Wharfedale Festival of Theatre, including:

- Best Programme Design
- Best Stage Presentation
- Best Principal Boy
- Best Principal Girl
- Best Pantomime Fairy
- Best Pantomime Villain
- Best Choreography
- Best Musical Director
- Best Director
- Best Pantomime

In July 2024, 'Charlie and the Chocolate Factory' was staged as our summer production. The show was delivered to much acclaim and helped reinforce our reputation for ambitious, high-quality theatrical work.

Upstagers Academy, under the leadership of Principal Bethany Gregory, continues to grow from strength to strength. Singing classes and Wednesday group sessions are at or near capacity, and demand remains high with waiting lists in place. During the year, the Academy offered well-attended Easter and Summer holiday workshops, and presented two showcase performances at Yeadon Town Hall: 'Encore' (July 2024) and 'I'll Be Home for Christmas' (November 2023). Both received excellent feedback from audiences and participants.

We were delighted to receive the donation of a soundproofed mini recording studio, which has been installed in Studio 2. This facility is now available to our members and pupils and is already being actively used for rehearsals, recordings and self-tapes. We are pleased to have been able to support pupils preparing for auditions for stage and dance schools by offering our facilities for self-taping.

We also welcomed The Healing Alternatives Festival to The Barn in April 2024, hosting a number of community workshops and activities that were well attended and positively received.

On the facilities side, we upgraded the security camera system at The Barn to enhance building safety and safeguarding oversight. We are planning a comprehensive stocktake and review of the Lockup and the Barn workshop in 2025 to support ongoing operational efficiency.

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31st October 2024**

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##### **Financial review**

The charity had net income of £20,052 this year against net income of £77 last year. The property operating costs were £16,049 compared to £14,700 last year and donations to the affiliated group were £41,200 compared to £43,800 the previous year.

Reserves are needed to bridge the gap between the spending and receiving of income. At 31st October 2024 the trustees consider that the ideal level of reserves would be between £10,000 and £25,000. This covers six months of property operating costs and donations to its affiliated group to cover preproduction costs for its theatrical productions.

The charity had cash reserves of £66,163 at 31st October 2024 which means the charity is in a satisfactory financial position to continue its operations.

##### **Plans for future periods**

Plans for the future:

- Staging the 2025 pantomime 'Dick Whittington' and the summer production 'Disney's The Little Mermaid';
- Further expanding Academy operations and outreach activity;
- Carrying out the planned review and stocktake of the Lockup and workshop spaces;
- Exploring new funding sources to support strategic capital improvements.

##### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report and the strategic report were approved on 30th June 2025 and signed on behalf of the board of trustees by:

Mr I.L. Williams  
Trustee

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of The Upstagers Theatre Charity Limited**

**Year ended 31st October 2024**

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I report to the trustees on my examination of the financial statements of The Upstagers Theatre Charity Limited ('the charity') for the year ended 31st October 2024.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 charity'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**

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name of principal: Mr Anthony Bradbury

Mr Anthony Bradbury  
Independent Examiner

14 Beech Hill  
Otley  
West Yorkshire  
LS21 3AX

# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31st October 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	76,506	76,506	58,241
Investment income	5	795	795	337
<b>Total income</b>		<u>77,301</u>	<u>77,301</u>	<u>58,578</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	57,249	57,249	58,501
<b>Total expenditure</b>		<u>57,249</u>	<u>57,249</u>	<u>58,501</u>
<b>Net income and net movement in funds</b>		<u>20,052</u>	<u>20,052</u>	<u>77</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		371,000	371,000	370,923
<b>Total funds carried forward</b>		<u>391,052</u>	<u>391,052</u>	<u>371,000</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 14 form part of these financial statements.

# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Statement of Financial Position

31st October 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	10	320,458	320,458
<b>Current assets</b>			
Debtors	11	5,133	722
Cash at bank and in hand		66,163	51,110
		<u>71,296</u>	<u>51,832</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>702</u>	<u>1,290</u>
<b>Net current assets</b>		<u>70,594</u>	<u>50,542</u>
<b>Total assets less current liabilities</b>		<u>391,052</u>	<u>371,000</u>
<b>Net assets</b>		<u>391,052</u>	<u>371,000</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>391,052</u>	<u>371,000</u>
<b>Total charity funds</b>	13	<u>391,052</u>	<u>371,000</u>

For the year ending 31st October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 30th June 2025, and are signed on behalf of the board by:

Mr I.L. Williams  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31st October 2024**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 68 Kings Road, Ilkley, LS29 9BZ.

#### **2. Accounting policies**

##### **Basis of preparation**

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) (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. The Charities SORP (FRS 102) Update Bulletin and the July 2015 amendments to FRS 102 have been early adopted.

The Upstagers Theatre Charity Limited meets the definition of a public benefit body under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

No cash flow statement has been presented for the company.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

In the opinion of the directors the length of the estimated life and the estimated residual value of the building would make any depreciation immaterial.

# **The Upstagers Theatre Charity Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31st October 2024**

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#### **2. Accounting policies** *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. The unrestricted funds are all forms of income from grants and donations from organisations and the general public together with contributions from the associated groups other than those included within the restricted funds.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds. The charity's restricted funds are represented by the Grant from The Arts Council of England supported by the National Lottery together with a transfer from Unrestricted Funds as Partnership Funding for the purchase and refurbishment of the property in Station Road, Ilkley and net proceeds from a charity collection, subsequently donated.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31st October 2024

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#### 2. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Furniture and fittings - 15% straight line basis

No depreciation is provided with respect to freehold buildings. In the opinion of the trustees the residual value of the property at the end of the period over which the company will continue to hold the property is likely to be at least as much as the original cost so no depreciation is required. The company maintains the property to a high standard.

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### 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 the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 3. Limited by guarantee

The Upstagers Theatre Charity Limited is a charitable company founded in 1993, charity registration number 1041989, company registration number 2863136, with the liability of members limited to £1 each by guarantee.

# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st October 2024

#### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	<u>76,506</u>	<u>76,506</u>	<u>58,241</u>	<u>58,241</u>

Donations of £58,000 (2023: £56,000) were received from the Associated Group.

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>795</u>	<u>795</u>	<u>337</u>	<u>337</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable expenditure	56,534	56,534	57,840	57,840
Support costs	<u>715</u>	<u>715</u>	<u>661</u>	<u>661</u>
	<u>57,249</u>	<u>57,249</u>	<u>58,501</u>	<u>58,501</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable expenditure	56,534	–	56,534	57,840
Governance costs	<u>–</u>	<u>715</u>	<u>715</u>	<u>661</u>
	<u>56,534</u>	<u>715</u>	<u>57,249</u>	<u>58,501</u>

#### 8. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>702</u>	<u>660</u>

#### 9. Trustee remuneration and expenses

The trustees received no remuneration or other benefits during the year and no reimbursement of expenses.

# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st October 2024

#### 10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1st November 2023 and 31st October 2024	<u>320,458</u>	<u>17,153</u>	<u>337,611</u>
<b>Depreciation</b>			
At 1st November 2023 and 31st October 2024	<u>—</u>	<u>17,153</u>	<u>17,153</u>
<b>Carrying amount</b>			
At 31st October 2024	<u>320,458</u>	<u>—</u>	<u>320,458</u>
At 31st October 2023	<u>320,458</u>	<u>—</u>	<u>320,458</u>

#### 11. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>5,133</u>	<u>722</u>

#### 12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>702</u>	<u>1,290</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1st November 2023 £	Income £	Expenditure £	At 31st October 2024 £
General funds	<u>371,000</u>	<u>77,301</u>	<u>(57,249)</u>	<u>391,052</u>

  

	At 1st November 2022 £	Income £	Expenditure £	At 31st October 2023 £
General funds	<u>370,923</u>	<u>58,578</u>	<u>(58,501)</u>	<u>371,000</u>

# The Upstagers Theatre Charity Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31st October 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	56,206	264,252	320,458
Current assets	71,296	—	71,296
Creditors less than 1 year	(702)	—	(702)
<b>Net assets</b>	<u>126,800</u>	<u>264,252</u>	<u>391,052</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	54,206	264,252	318,458
Current assets	51,832	—	51,832
Creditors less than 1 year	(1,290)	—	(1,290)
<b>Net assets</b>	<u>104,748</u>	<u>264,252</u>	<u>369,000</u>

# **The Upstagers Theatre Charity Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31st October 2024**

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**The following pages do not form part of the financial statements.**

# The Upstagers Theatre Charity Limited

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31st October 2024

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	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	76,506	58,241
	<u>76,506</u>	<u>58,241</u>
<b>Investment income</b>		
Bank interest receivable	795	337
	<u>795</u>	<u>337</u>
<b>Total income</b>	<u>77,301</u>	<u>58,578</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Rent	5,835	4,553
Rates and water	1,042	864
Light and heat	454	688
Repairs and maintenance	708	191
Insurance	4,728	5,177
Other establishment	1,733	1,709
Legal and professional fees	715	661
Telephone	821	845
Other office costs	13	13
Donations	41,200	43,800
	<u>57,249</u>	<u>58,501</u>
<b>Total expenditure</b>	<u>57,249</u>	<u>58,501</u>
<b>Net income</b>	<u>20,052</u>	<u>77</u>

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## THE UPSTAGERS THEATRE CHARITY LIMITED

Hollings Crowe Storr.,  
14 Beech Hill,  
OTLEY,  
LS21 3AX.

30 June 2025

Dear Sirs

We hereby confirm to the best of our knowledge and belief, having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your preparation of the financial statements for the year ended 31<sup>st</sup> October 2024.

### **Representations**

1 We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared on our behalf for the charity.

2 We confirm that all accounting records have been made available to you for the purpose of your work and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and members' meetings, have been made available to you.

3 We confirm that, at the balance sheet date, the charity had no liabilities or provisions other than those recognised and no contingent liabilities other than those disclosed in the financial statements.

4 We confirm that there had been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.

5 We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

6 We confirm that there are no laws or regulations that are central to the charity's ability to carry on its activities.

7 We confirm that, in our opinion, the charity's financial statements should be prepared on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We confirm that in our opinion the company will continue as a going concern for a year ended in excess of twelve months from the approval of these financial statements.

8. We confirm that all transactions with related parties have been disclosed in the accounts. We also confirm that all relevant information concerning such

transactions has been made available to you and that we are not aware of any other matters requiring inclusion or disclosures in the financial statements.

9 We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

10. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the charity.

11 We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.

12. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you.

---

Trustee

Signed on behalf of the board of trustees  
of THE UPSTAGERS THEATRE CHARITY LIMITED