

Company Registration Number - 03333987

The Charity Registration Number is :- 1062463

Unity Theatre

Report and Accounts

31 March 2025

Unity Theatre

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	13
Independent Examiner's Report	15
<i>Funds Statements:-</i>	
Statement of Financial Activities	17
Statement of Financial Activities - Prior Year statement	18
Movements in funds	19
Revenue Funds	19
Fixed Asset funds	19
Income and Expenditure account	20
Balance sheet	21
Cash flow statement	22
Notes to the accounts	23

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Unity Theatre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1062463.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Hope Place

Liverpool, L1 9BG

Telephone 01517094988

Email Address info@unitytheatre.co.uk Web address www.unitytheatreliverpool.co.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

S Birkett (appointed 19 June 2025)

D Bye (appointed 19 June 2025)

M Cavanagh (appointed 19 June 2025)

E Edwards

H Jeffery (appointed 31 July 2024)

B Maia (appointed 19 June 2025)

P Mearns (appointed 31 Jul 2024)

U Patel (appointed 19 June 2025)

E Perez (appointed 19 June 2025)

D Sebuyange

LC Tellwright (appointed 31 July 2024)

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

The following persons served as Trustees during the year ended 31 March 2025 :-

Trustees who also served during the period and their dates of resignation during the year were

Name

L Clark (resigned 7 July 2025)

S Jones (resigned 23 September 2024)

A Marshall (resigned 23 September 2024)

L Mooney (resigned 19 June 2025)

A Perera (resigned 11 February 2025)

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

"To advance the education of the public in all aspects of the art of drama, dance, mime and music and to develop the public appreciation of such art and to provide and manage a theatre within the postal district of Liverpool without distinction of age, sex, race, political or religious or other opinions, by associating with statutory authorities, voluntary organisations, institutions and inhabitants and to promote all or any objects for the benefit of the community which now or hereafter may be deemed by law to be charitable."

The main activities undertaken in relation to those purposes during the year and to further the charity's purpose for the public benefit.

Unity Theatre aims to:

- Advance the education of the public in all aspects of the art of drama, dance, mime, and music.
- Provide and manage a theatre; to promote all other objects for the benefit of the community which now or hereafter may be deemed by law to be charitable.

Our purpose is to share the stories of diverse individuals, working across three core areas:

- Providing high quality creative experiences
- Developing and supporting local artists
- Platforming and celebrating local communities

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

The short term and longer term aims and objectives and the charity's strategies for achieving its aims and objectives in the future including the resources used in the activities undertaken.

To achieve these objects in 2024/25, Unity:

- Presented a year-round programme of live theatre, performance and associated arts, with a strong emphasis on local and under-represented artists.
- Provided creative development opportunities for emerging and early-career artists, including workshops, mentoring, scratch nights and an annual new work festival.
- Delivered participation and learning projects with children, young people, disabled people, LGBTQIA+ communities, refugees and other groups who face barriers to the arts.
- Offered affordable space for rehearsals, meetings, professional development and community use.
- Developed heritage and capital projects to safeguard its historic building and improve accessibility, environmental performance and audience experience.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning the charity's activities, setting objectives and reviewing achievements for the year.

Unity's long-term vision is that people from communities who are under-represented in the arts can create, share and experience theatre in Liverpool and beyond.

For the 2024–2030 period, the Board has agreed strategic priorities which provide the framework for this report and Unity's future development. These include:

- Establishing a year-round, inclusive youth theatre and creative offer for children and young people who face barriers to participation.
- Producing at least one in-house Unity production each year that reflects the stories and voices of Unity's communities.
- Growing organisational capacity, including securing at least one additional funded post to support delivery.
- Rebuilding unrestricted reserves to at least £200,000 over the life of the strategy.
- Investing in the theatre's historic building to improve accessibility, environmental performance and resilience.

The main achievements and performance of the charity during the year, how the achievements during the year measure up to the objectives set and the degree to which the achievements and performance during the year have benefited wider society and the beneficiaries of the charity.

Headline impact

Between April 2024 and March 2025 Unity:

- Reached 10,027 audience members through its live programme.
- Hosted 130 shows, with 90 of these presented by local artists and companies.
- Worked with 764 participants across workshops, projects and participation activity.
- Gifted 800 free tickets to children from schools in low socio-economic areas to attend Unity's Christmas show.

These figures demonstrate both the scale of Unity's programme and its commitment to ensuring that people who face barriers to the arts can still access high-quality creative experiences.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Artistic programme and audiences

Unity delivered a diverse programme of 130 shows during the year, spanning new writing, physical theatre, comedy, family work, festivals, scratch nights and late-night events. 90 of these performances were presented by local artists and companies, reflecting Unity's role as a home for Liverpool's creative community.

The year began with an Open House event which brought over 300 people through the building to share what they wanted from Unity's future. Key messages included a desire for the return of family work, a clearer Unity identity, more opportunities for local artists and activity celebrating the building's heritage. These community priorities directly informed programming and project development for the rest of the year.

Programme highlights included:

- Hosting work and partnerships with companies and festivals such as Ugly Bucket, RAWD, 20 Stories High Youth Theatre, Liverpool Improvisation Festival, Liverpool Arab Arts Festival, DaDa, LEAP Dance, LatinX (Luma Creations), KAYD Somali Arts and Culture, Liverpool Irish Festival, Teatro Pomodoro and others.
- Presenting an ACE-funded production of Krapp's Last Tape with former Unity Artistic Director Graeme Phillips, which attracted around 300 audience members over two days and reconnected many long-term supporters with the theatre.

Audience demand rebuilt strongly over the year. During the Autumn season (September–November), overall audience levels averaged approximately 67% of capacity across the programme, supported by increased website traffic and online engagement at the time of the season launch.

Accessibility remained central to the programme. The Autumn season included nine captioned shows, six BSL-interpreted performances and five shows with audio description, alongside relaxed performances and targeted ticket offers.

Unity pursued an affordability agenda throughout the year, combining:

- low-cost tickets,
- pay-what-you-can events,
- community allocations and
- free tickets for specific groups, particularly children and families in low-income communities.

Audience and artist feedback consistently described Unity as:

"a hotspot for new, exciting, experimental work, a place to meet with the creative community, open to everyone"

"the theatre that I love – quirky, diverse and highly imaginative"

"a place where audiences discover rare, thought-provoking shows not available elsewhere in the city"

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Artist development and sector support

Supporting local, under-represented and early-career artists remained core to Unity's mission.

- Unity supported 32 artists and companies through development programmes and platforms.
- It ran 21 scratch nights, offering a low-risk space for artists to test new ideas in front of an audience.
- It supported 22 artists through the Up Next festival, providing mentoring, rehearsal space, marketing and technical support.

CreativePool workshops

- Across Summer and Autumn 2024 Unity hosted over 20 affordable workshops for local artists, led by local and visiting practitioners.
- An Autumn series alone delivered 14 workshops, reaching 220 participants, covering directing, producing, movement, clowning, access and more, giving artists an accessible route to build skills and networks.

Scratch nights and advice sessions

- Monthly scratch nights continued to be oversubscribed, with a waiting list of artists seeking slots. At least 35 artists shared work-in-progress during the Autumn series alone.
- Unity also hosted Arts Council England advice sessions for local artists, reflecting strong demand for support in navigating funding, touring and project development.

Up Next festival

- In March 2025, Unity presented the Up Next festival, supporting 22 artists to present new work for the first time.
- Participants received one-to-one mentoring, rehearsal space, a professional performance slot and four group sessions on funding, touring, technical production and marketing.
- The festival attracted around 820 audience members over three days, including performances, play readings and discussions.

Two MA students completed placements during the festival, contributing to sector workforce development and gaining valuable practical experience.

Artist feedback across the year underlined that Unity is a place where:

- new work can safely move from "page to stage"
- affordable workshops and scratch nights support risk-taking and experimentation; and
- a sense of community and shared purpose helps disabled, queer and global majority artists feel that their voices are valued in a sector where they are often under-represented.

Community, participation and learning

Unity's participation and community programme engaged 764 participants across the year.

Key strands included:

Targeted workshops and free ticket schemes

With support from Merseyside Arts Friends, Unity delivered free workshops and show tickets for global majority writers, queer creatives and female-identifying/non-binary LGBTQIA+ participants, linked to relevant productions. Participants reported increased confidence, skills and a sense of safety when trying new artforms, including those with additional needs such as dyspraxia.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Get Creative – family programme

The Get Creative summer programme, funded by the LCVS Community Fund, offered four days of free workshops and shows for children and families:

- 17 local artists and companies were involved.
- 122 people attended workshops and 350 attended performances.
- 50% of attendees were visiting Unity for the first time.

Over 100 evaluation forms showed that 70% of families could only attend because the activity was free, illustrating how cost-of-living pressures limit access to culture. Parents described theatre as “a luxury” but “every child’s right” and stressed that free sessions were a “massive help” for families on low incomes or those returning from maternity leave.

Unity also hosted further family-friendly activity across the year, including free illustration workshops with Gill Smith and circus skills workshops with Teatro Pomodoro, designed to be accessible for children with additional needs.

KIND schools’ performances

Through a partnership with KIND, Unity offered around 900 free tickets for school performances of the Christmas show *Star of Wonder*, targeted at schools in areas of deprivation and special schools, including an audio-described performance for the Royal School for the Blind.

Space to Create – Barnardo’s young carers

Unity developed Space to Create with Barnardo’s, offering a series of workshops for up to 25 young carers aged 5–18. Participants explored writing, directing, music, movement, film, photography, sound, lighting and marketing, culminating in a final sharing performance. For many, this was their first visit to a professional theatre. Barnardo’s feedback highlighted the transformative impact of attending both workshops and performances for young people with limited access to cultural activity.

British Council – Rising / Piki Ake

The Artistic Director secured a British Council “Connections through Culture” grant for Rising – Piki Ake, a cross-continental youth project with Hawkes Bay Youth Theatre in New Zealand. In Spring 2025 Unity ran weekly sessions with 14 young people in Liverpool, working with a writer and physical practitioner to create original work in “call and response” with their New Zealand peers, exploring climate crisis, water and shared coastal identities.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Unity as a community hub

The year also saw more community and partner groups using Unity as a base, including Women in Action, Blackburne House groups, All Things Considered mentoring, RAWD, 20 Stories High, Cheshire Dance, Pagoda Youth Orchestra and others. This created a more vibrant, year-round community presence in the building. Participants and group leaders often described Unity as “home” and spoke about being “made to feel like it is our home”, deepening their engagement with the arts.

Inclusive practice and the RAWD partnership

Unity's long-standing partnership with RAWD (Realising Arts Worthwhile for Disabled people) remained central to its inclusive practice.

- Unity and RAWD supported 23 disabled artists in 40 sessions at Unity, providing regular creative opportunities and a consistent base.
- RAWD led creative projects, workshops and performances, including a summer show and Unity's variety night fundraiser, which raised over £2,000 for artist development and re-engaged many people with the theatre.

Disabled participants frequently describe Unity as “home” and speak of feeling part of a creative family beyond their immediate networks. This sense of belonging, combined with practical support such as accessible performances, free tickets and tailored workshops, is central to Unity's public benefit.

Heritage Lottery Fund project

During the year Unity developed, and after year-end successfully secured, a grant from the National Lottery Heritage Fund for a multi-faceted heritage project celebrating:

- the building's history as the former Liverpool Reform Synagogue, and
- Unity's role in the wider Unity Theatre movement.

The project will include a community theatre production, collaboration with professional artists and community groups, cataloguing and digitising the archive with Liverpool John Moores University, oral histories, talks and the reinstatement of original stained-glass features within the building.

Capital and infrastructure planning

Alongside artistic and participation work, Unity progressed a capital improvements programme to address urgent building needs (including flooring, roof and access), improve environmental performance and enhance audience experience, preparing for an application to Arts Council England's Creative Foundations Fund.

Reputation, digital presence and income generation

The Autumn season launch saw a 44% increase in website users compared to August, with strong pre-sales and engagement, reflecting renewed confidence and interest in Unity's programme. A new digital screen for the front window, funded by Merseyside Arts Friends, improved visibility of events. Initiatives including the Christmas cabaret, increased hires from local organisations and targeted fundraising events contributed to income generation and financial resilience.

Overall, 2024/25 marked a significant period of regrowth and repositioning for Unity: rebuilding audiences, re-engaging artists and communities after a period of uncertainty, and putting in place the partnerships, projects and infrastructure needed to sustain its impact in the years ahead.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Structure, governance and management of the charity

The methods used to recruit and appoint and for induction of new charity trustees.

New Trustees are recruited to ensure the Board maintains an appropriate mix of skills, experience and diversity. Vacancies are identified through regular skills audits and succession planning. Potential Trustees are recruited via open advertisement, targeted approaches and sector networks.

Prospective Trustees are interviewed by the Chair and/or a small panel and recommended to the Board. Appointments are made by the Board and subsequently ratified by the members at the next Annual General Meeting, in line with the Articles of Association.

New Trustees receive an induction pack containing key documents including the governing document, recent Board minutes, the strategic plan, latest management accounts and relevant policies. They are offered an induction meeting with the Chair and Executive Director and are invited to attend performances and events to gain insight into Unity's work.

The charity's organisational structure.

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th March 1997, as amended by special resolutions dated 1st May 1997 and September 27 2016. It is a registered charity with the Charity Commission.

The members of the company are the directors and any other persons or organisations admitted to membership by the directors. Currently the only members of the company are the directors.

The Board meets at least 6 times per year to set strategy, approve budgets and policies, monitor performance and oversee risk. Certain responsibilities are delegated to sub-committees and working groups, which report back to the full Board. These include:

Finance Committee – monitors financial performance, audit, risk register, reserves and financial policies.

Artistic Advisory group – supports artistic strategy, sector engagement and partnerships.

Trustees give their time voluntarily and receive no remuneration for their role. Out-of-pocket expenses are reimbursed in line with the charity's policy.

How the charity makes decisions and how decisions are delegated.

Day-to-day management is delegated to the Executive Director and Artistic Director, who together form the Senior Management Team. They are responsible for implementing the strategy agreed by the Board, managing the staff team, overseeing delivery of the artistic and participation programme and ensuring compliance with statutory and regulatory requirements.

Senior management personnel to whom day to day management is delegated.

The Trustees consider the Executive Director and Artistic Director to be the key management personnel of the charity. Remuneration for these posts is set by the Board, taking into account sector benchmarks, affordability, responsibilities and the need to attract and retain appropriately skilled and experienced staff.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Setting pay and remuneration of key management personnel

All roles are formally reviewed prior to each vacancy being advertised, with adjustments made to ensure our structure meets the business' current and future needs. Where there is a vacancy in our senior team, pay and remuneration packages are benchmarked against a minimum of three regional peer venues and advertised within a range to remain competitive.

Staff pay at all levels of the organisation is reviewed annually to achieve fair salary bands and avoid discrimination.

The charity as a part of a wider network.

Unity is regularly funded by Arts Council England and Liverpool City Council.

Across our networks we foster a commitment to diversity and the employment of local creatives within communities. We are core members of The Culture Network LCR CIC, Liverpool Arts Regeneration Consortium and Shift sustainability network, plus Hope Street CIC, and the Future Arts Centres Network. Regular local creative partners include Homotopia, DaDa Fest and 20 Stories High. We work closely with Liverpool's Everyman and Playhouse and Royal Court to strengthen the city's creative ecology

Bankers	The Cooperative Bank, PO Box 101, 1 Balloon Street, Manchester, M60 4EP
Accountants	Adding Value Consultancy Limited, Bluecoat Chambers, School Lane, Liverpool

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	80,869	(62,704)
Unrestricted Revenue Funds available for the general purposes of the charity	(44,898)	(37,693)
Designated Fixed Asset Funds	1,688,177	1,699,523
Total Unrestricted Funds	1,643,279	1,661,830
Restricted Revenue Funds	99,420	-
Total Funds	1,742,699	1,661,830

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

Total income for the year was £629,763 (2023/24: £507,593).

Total expenditure was £548,894 (2023/24: £570,297), resulting in a net movement in funds of £80,869 (2023/24: negative £62,704).

At 31 March 2025 the charity held total funds of £1,742,699, of which £99,650 were restricted and £1,643,279 were unrestricted or designated.

Policies on reserves.

The Board reviews Unity's reserves policy annually. The aim is to maintain sufficient unrestricted "free reserves" (those not tied up in fixed assets or designated funds) to:

- cover short-term fluctuations in income;
- manage cash flow risks associated with project funding; and
- protect the organisation in the event of unforeseen downturns or emergencies.

In line with the 2025–2030 strategic plan, the Trustees have adopted a long-term target of building free reserves to at least £200,000, broadly equivalent to a minimum of around three months' operating costs.

At 31 March 2025, free reserves stood at negative £30k (2024: negative £37k)

The Board is committed to moving towards the target through a combination of income growth, careful cost control, surplus budgeting where possible and disciplined monitoring.

Going Concern

The Trustees have considered the charity's budgets, cash flow forecasts and funding pipeline for at least 12 months from the date of signing these financial statements. Key assumptions include:

- continuation of funding from Arts Council England as a National Portfolio Organisation to March 2028;
- confirmed funding from Liverpool City Council to March 2027; and
- realistic projections for ticket income, trading income and fundraising.

While the wider arts and cultural sector continue to face economic and cost-of-living pressures, the Trustees are satisfied that Unity Theatre has adequate resources and a credible plan to continue operations for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

There were no financial effects of significant events.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Board maintains a risk register which is regularly reviewed by Trustees and by the Finance Committee. Major risks identified include:

Financial and funding risk

- Reliance on a small number of major funders and on grant income in a competitive funding environment.
- Pressure on ticket sales and trading income due to cost-of-living impacts on audiences.

Mitigation: scenario planning, active fundraising strategy, diversification of income streams, close monitoring of monthly management accounts and early intervention where performance is off track.

Building and infrastructure risk

- An ageing building with known issues (including roof, flooring and systems) and the risk of unplanned closures or expensive repairs.

Mitigation: capital planning, professional advice from architects and engineers, prioritised maintenance, pursuit of dedicated capital funding and staged works where possible.

People and capacity risk

- A relatively small staff team delivering a broad artistic, participation and building programme can be vulnerable to sickness, burnout or staff turnover.

Mitigation: workload planning, clear HR policies and procedures, investment in staff development and wellbeing, and exploration of additional funded posts to increase capacity.

Compliance and governance risk

- Ensuring ongoing compliance with health and safety, safeguarding, data protection, employment law, charity law and funder requirements.

Mitigation: up-to-date policies, regular training, external professional advice where needed, and governance work including the establishment of a Finance Committee and ongoing Board recruitment to address skills gaps.

The Trustees are satisfied that appropriate systems and procedures are in place to manage risks to an acceptable level and continue to review and enhance these arrangements.

Factors likely to affect future financial performance .

There were no such factors.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Principal funding sources in the year and how these support the key objectives of the charity.

Unity's core activity during the year was supported by:

- Arts Council England (National Portfolio Organisation funding), with funding confirmed to March 2028.
- Liverpool City Council Cultural Fund, with funding confirmed to March 2027.
- Grants from trusts and foundations including
- Ticket sales and trading income from the bar and hospitality.
- Income from creative and commercial hires.

The Trustees are grateful to all funders, partners, donors and audiences for their continued support, without which Unity's impact would not be possible.

Plans for future periods.

Looking ahead to 2025/26 and beyond, the Trustees intend to:

- Develop Unity's inclusive youth theatre and children and families programme, building on Get Creative, Space to Create and international youth projects, with a focus on children and young people who face barriers to participation.
- Produce at least one in-house Unity production each year, rooted in the stories of local communities and the theatre's radical heritage, and explore longer-term producing models.
- Deliver the National Lottery Heritage Fund project, including archive and oral history work, a heritage-inspired theatre production, and the reinstatement of stained-glass features, in partnership with Liverpool John Moores University and community groups.
- Progress the capital improvement programme, including essential works to stage floors, roof, access and environmental performance, and pursue external capital funding to safeguard the building.
- Strengthen governance and organisational infrastructure, including the work of the Finance Committee, a refreshed corporate governance framework, improved CRM and data systems, and ongoing Board development.
- Move steadily towards the reserves target, by controlling costs, growing earned income (box office, bar and hires), and securing new and renewed funding from trusts, foundations, public funders and individual donors.

These plans are aligned with Unity's 2025–2030 strategy and the Arts Council England Investment Principles, ensuring that artistic quality, inclusivity, environmental responsibility and strong leadership remain at the heart of the organisation.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BX

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- 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;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Unity Theatre

Company Registration Number - 03333987

Trustees' Annual Report for the year ended 31 March 2025

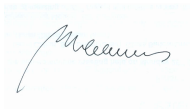
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 17 to 39.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 12 January 2026.

A handwritten signature in blue ink, appearing to read 'Mearns', is written over a light blue rectangular background.

PETER MEARNs
Director and Trustee

Unity Theatre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 17 to 39 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 23.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 13, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Unity Theatre

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Matthew Brown - Independent Examiner
CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BX

This report was signed on 12 January 2026

Unity Theatre - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025 £	2025 £	2025 £	2024 £
Income & Endowments from:				
Donations & Legacies	328,794	135,479	464,273	397,324
Charitable activities	165,490	-	165,490	110,269
Total income	494,284	135,479	629,763	507,593
Expenditure on:				
Charitable activities	512,835	36,059	548,894	570,297
Total expenditure	512,835	36,059	548,894	570,297
Net income for the year	(18,551)	99,420	80,869	(62,704)
Net income after transfers	(18,551)	99,420	80,869	(62,704)
Net movement in funds	(18,551)	99,420	80,869	(62,704)
Reconciliation of funds:-				
Total funds brought forward	1,661,830	-	1,661,830	1,724,534
Total funds carried forward	1,643,279	99,420	1,742,699	1,661,830

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 23 to 39 form an integral part of these accounts.

Unity Theatre - Statement of Financial Activities for the year ended 31 March 2025

Unity Theatre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:			
Donations & Legacies	369,629	27,695	397,324
Charitable activities	110,269	-	110,269
Total income	479,898	27,695	507,593
Expenditure on:			
Charitable activities	501,352	46,108	570,297
Total expenditure	501,352	46,108	570,297
Net income for the year	(21,454)	(18,413)	(62,704)
Net income after transfers	(21,454)	(18,413)	(62,704)
Net movement in funds	(21,454)	(18,413)	(62,704)
Reconciliation of funds:-			
Total funds brought forward	1,683,284	41,250	1,724,534
Total funds carried forward	1,661,830	22,837	1,661,830

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 23 to 39 form an integral part of these accounts.

Unity Theatre - Statement of Financial Activities for the year ended 31 March 2025

Unity Theatre - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(12,411)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(12,411)	-

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	(37,693)	-	(37,693)	302
Recognised gains and losses before transfers	(18,551)	99,420	80,869	(62,704)
	(56,244)	99,420	43,176	(62,402)
(From)/To unrestricted revenue funds	11,346	-	11,346	24,709
Closing revenue funds	(44,898)	99,420	54,522	(37,693)

Fixed asset funds

	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	1,699,523	-	1,699,523	1,724,232
Transfer (to)/from revenue funds	(11,346)	-	(11,346)	(24,709)
At 31 March	1,688,177	-	1,688,177	1,699,523

The purposes of the transfers to fixed asset funds are described in Note 21 to the accounts .

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	(44,898)	99,420	54,522	(37,693)
Fixed asset funds	1,688,177	-	1,688,177	1,699,523
Total funds	1,643,279	99,420	1,742,699	1,661,830

The notes attached on pages 23 to 39 form an integral part of these accounts.

Unity Theatre - Statement of Financial Activities for the year ended 31 March 2025

Unity Theatre

Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	626,314	507,593
Refunds from HMRC on gift aided donations	3,449	-
Gross income in the year before exceptional items	629,763	507,593
Gross income in the year including exceptional items	629,763	507,593
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	521,208	542,904
Depreciation and amortisation	23,755	24,709
Governance costs	3,931	2,635
Interest payable	-	49
Total expenditure in the year	548,894	570,297
Net income before tax in the financial year	80,869	(62,704)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	80,869	(62,704)
Retained surplus for the financial year	80,869	(62,704)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 23 to 39 form an integral part of these accounts.

Unity Theatre - Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,688,177	1,699,521
Current assets			
Stocks		2,998	1,647
Debtors	13	14,333	33,936
Cash at bank and in hand		80,572	23,300
Total current assets		97,903	58,883
Creditors: amounts falling due within one year	14	<u>(43,381)</u>	<u>(96,574)</u>
Net current assets		54,522	(37,691)
The total net assets of the charity		<u>1,742,699</u>	<u>1,661,830</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	18	99,420	-
		99,420	-
Unrestricted Funds			
Unrestricted Revenue Funds	18	(44,898)	(37,693)
		(44,898)	(37,693)
Designated Funds			
Designated Fixed Asset Funds	18	<u>1,688,177</u>	<u>1,699,523</u>
		1,688,177	1,699,523
Total charity funds		<u>1,742,699</u>	<u>1,661,830</u>

As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

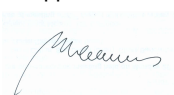
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 16.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



PETER MEARNS

Trustee

Approved by the board of trustees on 12 January 2026

The notes attached on pages 23 to 39 form an integral part of these accounts.

Unity Theatre

Cash Flow Statement for the year ended 31 March 2025

	2025 £	2024 £	
Cash flows from operating activities			
Net cash provided by operating activities as shown below	69,683	(33,858)	
Cash flows from investing activities			
Purchase of property, plant and equipment	(12,411)	-	
Overall cash provided by all activities	57,272	(33,858)	
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025	57,272	(33,858)	
Cash and cash equivalents at 1 April	23,300	57,158	
Cash at bank and in hand less overdrafts at 31 March	80,572	23,300	
Reconciliation of net income to net cash flow from operating activities			
Net income as shown in the Statement of Financial Activities	80,869	(62,704)	
Adjustments for :-			
Depreciation charges	23,755	24,709	
Decrease in stocks	(1,351)	-	
Decrease in debtors	19,603	(7,813)	
Increase in creditors, excluding loans	(53,193)	11,950	
Net cash provided by operating activities	69,683	(33,858)	
Analysis of cash and cash equivalents			
	2025 £	2024 £	
Cash in hand at for the year ended 31 March 2025	80,572	23,300	
Total cash and cash equivalents	80,572	23,300	
Analysis of change in net debt			
	At start of year	Cash Flows	At end of year
Cash	23,300	57,272	80,572
Deferred income	(24,943)	8,411	(16,532)
Total	(1,643)	65,683	64,040

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

There are no uncertainties about going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold land & buildings	1 % straight line over the period of the lease
Fixtures and fittings	25 % straight line
Computers	33.33 % straight line

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	23,755	24,709
Pension costs	10,054	11,782

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

6 Interest payable

	2025	2024
	£	£
Interest payable	-	49

7 Staff costs and emoluments

Salary costs

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	289,801	248,429
Employer's National Insurance for all staff	15,968	21,854
Employer's pension costs	5,409	6,372
Employer's operating costs of defined contribution pension schemes	4,645	5,410
Total salaries, wages and related costs	315,823	282,065

Average number of employees 2025

	2025 Part time	2025 Full time	2025 Total
Engaged on charitable activities	15	1	16
Engaged on management and administration	5	3	8
Total 2025	20	4	24

Average number of employees 2024

	2024 Part time	2024 Full time	2024 Total
Engaged on charitable activities	16	1	17
Engaged on management and administration	10	3	13
Total 2025	26	4	30

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2025	2024
	£	£
The amount reimbursed to trustees including away day	1,556	260

The nature of the trustees' expenses was the reimbursement of travel expenses and the cost of trustee away day.

The number of trustees' to whom expenses were reimbursed was 2 (2024: 2)

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

10 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Backstage Trust building works	24,943	(8,411)	-	16,532
Total	24,943	(8,411)	-	16,532
			2025	2024
			£	£
These deferrals are included in creditors			16,532	24,943
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Backstage Trust Building Works and UPNEXT Festival	-	-	-	24,943
Total	-	-	-	24,943
			2024	2023
			£	£
These deferrals are included in creditors			24,943	-

11 Tangible fixed assets

<i>Current Year</i>	Leasehold Land and Buildings	Equipment & furniture	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	2,057,677	267,290	8,950	2,333,917
Additions	-	12,411	-	12,411
At 31 March 2025	2,057,677	279,701	8,950	2,346,328
Depreciation				
At 1 April 2024	363,114	264,037	7,245	634,396
Charge for the year	20,577	1,474	1,704	23,755
At 31 March 2025	383,691	265,511	8,949	658,151
Net book value				
At 31 March 2025	1,673,986	14,190	1	1,688,177
At 31 March 2024	1,694,563	3,253	1,705	1,699,521

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

12 Stocks & Work in Progress

	2025 £	2024 £
Stocks before write downs	2,998	1,647
	<u>2,998</u>	<u>1,647</u>

13 Debtors

	2025 £	2024 £
Trade debtors	9,594	5,758
Prepayments and accrued income	1,642	20,595
Other debtors	3,097	7,583
	<u>14,333</u>	<u>33,936</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	9,057	21,358
Accruals	5,284	18,686
Deferred Income - Unrestricted & designated funds	16,532	24,943
PAYE, NIC VAT and other taxes	9,758	25,983
Other creditors	2,750	5,604
	<u>43,381</u>	<u>96,574</u>

15 Income and Expenditure account summary

	2025 £	2024 £
At 1 April 2024	1,661,830	1,724,534
Surplus after tax for the year	80,869	(62,704)
At 31 March 2025	<u>1,742,699</u>	<u>1,661,830</u>

16 Related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	1,688,177	-	1,688,177
Current Assets	(1,517)		99,420	97,903
Current Liabilities	(43,381)	-	-	(43,381)
	<u>(44,898)</u>	<u>1,688,177</u>	<u>99,420</u>	<u>1,742,699</u>

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

At 1 April 2024

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	(2)	1,699,523	-	1,699,521
Current Assets	58,883	-	-	58,883
Current Liabilities	(96,574)	-	-	(96,574)
	(37,693)	1,699,523	-	1,661,830

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 19 £	See Note 20 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(37,693)	(18,551)	11,346	(44,898)
Designated Fixed Asset Funds	1,699,523	-	(11,346)	1,688,177
Total unrestricted and designated funds	1,661,830	(18,551)	-	1,643,279
Restricted funds:-				
National Lottery Heritage Fund		51,290	-	51,290
Backstage Trust	-	19,630	-	19,630
Eleanor Rathbone Charitable Trust	-	2,000	-	2,000
The British Council	-	5,000	-	5,000
John Thaw Foundation	-	1,000	-	1,000
The Hemby Charitable Trust	-	2,000	-	2,000
Liverpool City Council UK Shared Prosperity Fund	-	10,000	-	10,000
The Granada Foundation	-	2,500	-	2,500
The 29th May 1961 Charitable Trust	-	5,000	-	5,000
Unity Theatre Trust	-	1,000	-	1,000
Total restricted funds	-	99,420	-	99,420
Total charity funds	1,661,830	80,869	-	1,742,699

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Movement
	2025	2025	in funds
	£	£	2025
			£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	494,284	(512,835)	- (18,551)
Restricted funds:-			
Backstage Trust	18,443	(18,443)	- -
National Lottery Heritage Fund	53,354	(2,064)	- 51,290
Backstage Trust	19,860	(230)	- 19,630
Eleanor Rathbone Charitable Trust	2,000	-	- 2,000
The British Council	5,000	-	- 5,000
John Thaw Foundation	1,000	-	- 1,000
Liverpool Council for Voluntary Services	2,982	(2,982)	- -
The Hemby Charitable Trust	2,000	-	- 2,000
Liverpool City Council UK Shared Prosperity Fund	10,000	-	- 10,000
The Granada Foundation	4,500	(2,000)	- 2,500
The 29th May 1961 Charitable Trust	5,000	-	- 5,000
The Garrick Charitable Trust	2,000	(2,000)	- -
Unity Theatre Trust	1,000	-	- 1,000
Onward Homes Limited	1,500	(1,500)	- -
Arts Friends Merseyside	3,840	(3,840)	- -
Patricia May Memorial Fund	3,000	(3,000)	- -
	629,763	(548,894)	- 80,869

20 Details of transfers between funds

The transfers shown in note 18 above are:-	2025
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	11,346
To/(from) Designated Fixed Asset Funds	(11,346)
Net transfers	-

21 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	Designated reserves have been established by the directors to represent funds committed to the acquisition of fixed assets. At the reporting date, the balance of designated reserves is sufficient to cover the net book value of the entity's fixed assets.

Unity Theatre

Notes to the Accounts for the year ended 31 March 2025

Restricted funds:-

Backstage Trust	Capital Improvements. This grant allowed urgent repair work to be undertaken with Unity's only lift, and secure mechanical parts that would improve its longevity and performance. Which is critical for a fully inclusive theatre space.
National Lottery Heritage Fund	A Radical Re-imagining. A multi-faceted heritage project celebrating Unity's 90yr history and the building's history as the former Liverpool Reform Synagogue. The project will include a community theatre production, and the cataloguing and digitising the archive with Liverpool John Moores University.
Eleanor Rathbone Charitable Trust	A Radical Re-imagining. A multi-faceted heritage project celebrating Unity's 90yr history and the building's history as the former Liverpool Reform Synagogue. The project will include a community theatre production, and the cataloguing and digitising the archive with Liverpool John Moores University.
The British Council	Rising / Piki Ake. A cross-continental youth theatre project with Hawkes Bay Youth Theatre in New Zealand. Which saw 14 young people in Liverpool working with HBYT to create an original work in response to the climate crisis, water, and shared coastal identities.
John Thaw Foundation	Space to Create (with Barnardo's young carers). Space to Create was a series of workshops, for young carers, exploring theatre making, writing, directing, sound and lighting. Culminating in a final sharing performance.
The Hemby Charitable Trust	Space to Create (with Barnardo's young carers). Space to Create was a series of workshops, for young carers, exploring theatre making, writing, directing, sound and lighting. Culminating in a final sharing performance.
Liverpool City Council UK Shared Prosperity Fund	Capital Improvements. Planning and works to improve and enhance audience experience at Unity Theatre, particularly the provision of a second bar.
The Granada Foundation	A Radical Re-imagining. A multi-faceted heritage project celebrating Unity's 90yr history and the building's history as the former Liverpool Reform Synagogue. The project will include a community theatre production, and the cataloguing and digitising the archive with Liverpool John Moores University.
The 29th May 1961 Charitable Trust	Afloat. A partnership with Afloat Theatre to provide theatre workshops, culminating in a showcase performance, at Unity, celebrating culture and diversity. All the participants of this project are individuals seeking asylum, refugees, and migrants.
Unity Theatre Trust	A Radical Re-imagining. A multi-faceted heritage project celebrating Unity's 90yr history and the building's history as the former Liverpool Reform Synagogue. The project will include a community theatre production, and the cataloguing and digitising the archive with Liverpool John Moores University.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Unity Theatre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	5,340	-	5,340	2,193
Refunds from HMRC on gift aided donations	3,449	-	3,449	-
Community Foundation for Merseyside	-	-	-	5,000
Bundobust	-	-	-	2,000
Total donations and gifts from individuals	8,789	-	8,789	9,193

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
Arts Council England	277,005	-	277,005	277,005
Liverpool City Council	43,000	-	43,000	80,000
Culture Liverpool	-	-	-	11,138
Liverpool City Council UK Shared Prosperity Fund	-	10,000	10,000	-
The National Lottery Heritage Fund	-	53,354	53,354	-
The British Council	-	5,000	5,000	-
Total public sector revenue grants	320,005	68,354	388,359	368,143

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	357,005	11,138	368,143

Unity Theatre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants and donations from non public bodies				
Art Friends Merseyside	-	3,840	3,840	-
Patricia May Memorial Fund	-	3,000	3,000	-
Culture Liverpool	-	-	-	16,557
Backstage Trust	-	38,303	38,303	-
Greg Greenidge Memorial Trust	-	-	-	2,431
Kirsten Scott Memorial Trust	-	-	-	1,000
The Granada Foundation	-	4,500	4,500	-
Eleanor Rathbone Charitable Trust	-	2,000	2,000	-
Garrick Charitable Trust	-	2,000	2,000	-
Unity Theatre Trust	-	1,000	1,000	-
Onward Homes Limited	-	1,500	1,500	-
The 29th May 1961 Charitable Trust	-	5,000	5,000	-
Liverpool Council for Voluntary Services	-	2,982	2,982	-
The Hemby Charitable Trust	-	2,000	2,000	-
John Thaw Foundation	-	1,000	1,000	-
Total private sector revenue grants	-	67,125	67,125	19,988

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year	3,431	16,557	19,988	
Total Donations, Grants and Legacies	328,794	135,479	464,273	397,324
Prior year	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total Donations, Grants and Legacies	369,629	27,695	397,324	

Unity Theatre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Bar sales	35,173	-	35,173	20,802
Commercial hire and services	49,083	-	49,083	53,468
Creative event income	81,234	-	81,234	35,999
Total Primary purpose and ancillary trading	165,490	-	165,490	110,269

25 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total income from charitable activities	165,490	-	165,490	110,269
Total from charitable activities	165,490	-	165,490	110,269

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	81,662	-	81,662	71,642
Employers' NI - Charitable activities	2,150	-	2,150	1,279
Defined contribution pension costs - charitable activities	618	-	618	366
Bar stock and consumables	15,240	-	15,240	9,697
Community event expenditure	5,679	2,410	8,089	10,871
Creative event expenditure	32,308	4,930	37,238	27,934
Production costs and box office fees	10,019	-	10,019	27,624
Freelancers direct costs	263	-	263	559
Access costs	2,249	-	2,249	460
Direct costs transferred to restricted	(7,932)	7,932	-	-
Total direct spending	142,256	15,272	157,528	150,432

Unity Theatre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Gross wages and salaries - charitable activities	65,862	5,780	71,642	
Total direct spending	121,815	5,780	150,432	

27 Support costs for charitable activities	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
Current Year	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	185,169	2,064	187,233	218,158
Defined contribution pension cost - administrative staff	4,027	-	4,027	5,044
Employers' NI - Administrative staff	10,641	-	10,641	14,689
Training and welfare and health and safety	3,969	-	3,969	6,475
Travel and subsistence - staff	265	-	265	-
Freelancers overhead cost	25,481	-	25,481	2,961
Premises Expenses				
Rates and water charges	2,744	-	2,744	2,417
Light heat and power	15,905	-	15,905	15,919
Cleaning and waste management	17,133	-	17,133	12,009
Premises repairs, renewals and maintenance	13,725	18,493	32,218	30,601
Insurance	8,066	-	8,066	8,471
Administrative overheads				
Telephone, fax and internet	3,485	-	3,485	4,500
Office administration costs	1,963	-	1,963	1,485
Subscriptions, licence and servicing	1,216	-	1,216	6,185
Hire of equipment	5,206	-	5,206	933
Advertising and marketing	6,547	-	6,547	17,268
Irrecoverable VAT	4,431	-	4,431	-
PAYE prior year liability released	(5,880)	-	(5,880)	-
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
As detailed in Note 28	34,913	-	34,913	39,032

Unity Theatre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Other legal and professional	2,885	-	2,885	3,899
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Financial costs

Bank charges and other financial fees	1,232	-	1,232	2,426
Depreciation & Amortisation in total for the period	23,525	230	23,755	24,709
Interest payable	-	-	-	49

Support costs before reallocation	366,648	20,787	387,435	417,230
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Total support costs - Current Year	366,648	20,787	387,435	417,230
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Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£

Employee costs not included in direct costs

Salaries - Administrative staff	201,295	16,863	218,158
Training and welfare and health and safety	6,419	56	6,475
Freelancers overhead cost	1,150	1,811	2,961

Premises Expenses

Premises repairs, renewals and maintenance	14,044	16,557	30,601
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Administrative overheads

Marketing salaries	(3,607)	3,607	-
Advertising and marketing	15,834	1,434	17,268

Support costs before reallocation	376,902	40,328	417,230
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Total support costs - Prior Year	376,902	40,328	417,230
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28 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	2,375	-	2,375	2,375
Trustees' expenses	1,556	-	1,556	260
Total Governance costs	3,931	-	3,931	2,635

Unity Theatre

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Other financial services	34,913	-	34,913	39,032
Total additional fees included in support costs at Note 27	34,913	-	34,913	39,032

29 Total Charitable expenditure

Current Year

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	142,256	15,272	157,528	150,432
Total support costs	366,648	20,787	387,435	417,230
Total Governance costs	3,931	-	3,931	2,635
Total charitable expenditure	512,835	36,059	548,894	570,297

Prior Year

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total direct spending	121,815	5,780	150,432
Total support costs	376,902	40,328	417,230
Total Governance costs	2,635	-	2,635
Total charitable expenditure	501,352	46,108	570,297

Unity Theatre

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classified by activity and not by conventional nominal descriptions.

30 Analysis of income by activity

Activity	2025 £	2024 £
Income from charitable activities		
Charitable activities	165,490	110,269
 Summary of Total Income, including the items above		
Charitable activities	165,490	110,269
Donations & Legacies	464,273	397,324
 Total income as shown in the SOFA	629,763	507,593
 Categories of income		
Income from exchange transactions	629,763	507,593

31 Analysis of charitable expenditure by activity

Activity	Direct costs 2025 £	Support costs 2025 £	Total 2025 £	Total 2024 £
Charitable activities				
Direct costs	157,528	-	157,528	150,232
Employee costs not included in direct c	-	231,616	231,616	193,620
Premises expenses	-	76,066	76,066	69,417
Administrative overheads	-	16,968	16,968	84,538
Professional fees	-	37,798	37,798	42,931
Financial costs	-	24,987	24,987	27,184
 Total Charitable activities	157,528	387,435	544,963	567,922
 Summary of charitable costs by activity				
	Direct costs 2025 £	Support costs 2025 £	Total 2025 £	Total 2024 £
Total Charitable activities	157,528	387,435	544,963	567,922
Total Governance costs as detailed in Note 28	-	3,931	3,931	2,375
 Total charitable expenditure	157,528	391,366	548,894	570,297

Unity Theatre

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable activities	3,931	24,987	231,616	130,832	391,366

32

Governance costs

	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 28	3,931	2,635

33 Carrying value of work in progress analysed between activities

	2025 £	2024 £
Charitable activities	2,998	1,647