

Charity Number: 1084229
Company Number: 03995521

The Lawnmowers Independent Theatre Company
(a company limited by guarantee)

Unaudited Trustees' Report and Financial Statements
for the year ended 31 March 2024

The Lawnmowers Independent Theatre Company
(a company limited by guarantee)

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The Lawnmowers Independent Theatre Company
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Trustee Report

For the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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 1st January 2015).

OBJECTIVES AND ACTIVITIES

The objects for which the Company is established are to advance education for the public benefit by providing facilities for the recreation and leisure time occupation of persons with learning difficulties in particular but not exclusively by the provision of plays and drama.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Company's objectives for the year, including the guidance 'Public Benefit: Running a Charity (PB2)'

Main Activities

The Lawnmowers is a producing theatre-arts company. Operating in Gateshead and the surrounding regions, The Lawnmowers is a company (Company Limited by Guarantee, Reg. Eng. & Wales, no. 3995521) and registered charity (no. 1084229) and is run by and for people with learning difficulties.

The Lawnmowers original actors were a community group who formed in 1986, who later set up and developed The Lawnmowers Independent Theatre Company to try and achieve community cohesion. The Company was registered in May 2000, with operations commencing in January 2001.

Vision

We believe people with learning difficulties have the right to participate in society as equal citizens with opportunities to succeed.

Mission

We believe the arts can unlock the talents and capacity of people with learning difficulties to take charge of their lives, as active citizens, visible artists and agents of change.

Summary

The Lawnmowers is a Gateshead-based charitable company which provides rich and varied cultural opportunities for people with learning difficulties. Our programmes provide opportunities for people with learning difficulties to co-produce and deliver high quality artistic activities at various venues regionally, nationally and occasionally internationally and also address social and educational issues, accessibility, sustainability, participation, enjoyment and building futures.

Since incorporation in 2001 The Lawnmowers has worked daily with up to 90 core/youth/evening club members with learning difficulties daily, brought our message of integration to over 158,500 beneficiaries, audiences and external participants and worked in partnership or given assistance to hundreds of organisations and related bodies.

The Company has expanded and added projects and new volunteering opportunities for people with learning difficulties to its portfolio. We have hosted many international groups at our current and former premises and have toured our work regionally and nationally. Internationally we have toured our work to Poland, Brazil, Canada, Spain, Southern Ireland, Brazil, France and Chile.

The Lawnmowers is a National Portfolio Organisation (NPO), a status awarded by Arts Council England which has described its NPOs as taking a civic leadership role in the community.

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Trustee Report

For the year ended 31 March 2024

2023-2024 – Highlights of the Programme

Youth: During the last year we ran 92 sessions at our Arts Centre and delivered 36 sessions in 4 local SEN schools to over 100 young people with learning disabilities. Our staff delivering the school sessions were accompanied by some of our young learning-disabled actors and dancers who assisted in teaching the school students, this has helped to develop their own facilitation skills. Evaluations of these sessions recorded that 95% of new students found it empowering to be taught by their peers and among our young people 100% reported feeling more confident and that their own creativity had increased due to attending Lawnmowers sessions.

Our young learning-disabled dancers produced a show that toured across the region throughout the summer, performed in a feature film that will be distributed on Amazon Prime and were finalists in a national mainstream dance competition. Our young learning-disabled actors completed the writing of a new and original theatre piece and organised a VIP screening of their last show 'Fear is and Illusion', which we intend will be screened at youth film festivals in the future.

Workshops and Training: During the 23/24 funding period Lawnmowers delivered 363 sessions to adults with learning disabilities at our Arts Centre. These sessions were in singing, theatre, dance, drumming, and digital music and provided over 100 opportunities per week (4600 PA) to learning disabled people to access Lawnmowers arts training.

Festivals and Performances: Lawnmowers adult learning-disabled dancers, actors, singers, and musicians delivered performances at 125 different events across the year including 7 festivals and 9 theatre shows to almost 30K audience members. Lawnmowers members have performed in mainstream theatre venues nationally, produced original music, theatre and choreography and developed an ambitious theatre model that will increase our theatre touring up to 2029.

Education: Our education programme has seen our learning-disabled actors deliver education and awareness sessions to over 1300 university students, over 30 workshops in 5 universities. The sessions are tailored to a wide spectrum of nurses, psychologists, social workers, health visitors, trainee doctors and medical school students. This year through collaborative research and data analysis the actors have scripted, filmed, and edited a new education package that will be rolled out to dental students at Newcastle University.

The team were finalists for the Student Nursing Times Partnership of the Year 2023 with Northumbria University for our Creative Health Awareness Training for nurses.

The actors have also worked extensively with researchers to inform research relevant to the learning-disabled community and created an advisory Research Abilities group to help researchers work pro-actively with learning disabled participants. They have also presented at 3 national conferences including The International Creative Methods conference in Manchester.

Sustainability and Income: Pre 2023 Lawnmowers' income from sustainable sources stood at 48%. We are happy to report that at the end of this financial year that has increased to 57%. This is very encouraging, and we have plans to develop this further over the coming years as a priority for the organisation.

Creative Mapping and Audience Development: We are currently creating a mapping exercise to identify the organisations working across the northeast region with people with learning disabilities specifically, so that we can develop our membership and audiences for the future. This exercise is going well and will shape up to be a very useful tool not only for us but for everyone with an interest in or opportunities to offer to this community.

Environmental and Visibility: We are in the process of assessing our environmental footprint and looking towards becoming a green positive organisation. We have increased our visibility using social media and are working to adapt our website to reach more learning-disabled people.

Learning: We have learned that we are extremely proud of our achievements to date but that learning-disabled people are now, more than ever, desperate to connect. With our ambitious future plans to increase our workshops, visibility, profile and membership we look forward to a bright future and more sustainable Lawnmowers.

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Trustees' Report (Continued)
For the year ended 31 March 2024

Structure, Governance and Management:

Recruitment and Appointment of the Board of Trustees

The founding trustees of the charity were appointed by election to the Lawnmowers according to experience. Subsequent trustees were appointed by a majority vote of the trustees present at a normal trustees meeting. At each Annual General Meeting, one third of the members of the board for the time being, or if their number is not a multiple of three, then the number nearest to one third shall retire from office. The members of the board of directors to retire shall be those who have been longest in office since their last election or appointment. A retiring member of the board of directors shall be eligible for re-election at the Annual General Meeting unless a resolution for the re-election of such a director shall have been put to the meeting and lost.

Organisational Structure

The Lawnmowers has a board of up to 10 members which is responsible for the longer-term planning and direction of the company. The board, which was made up of up to 7 members during the 23-24 accounting year, meets between four and six times each year and holds separate subgroups as required. The board members, who have a variety of professional backgrounds relevant to the work of the charity, are trustees for the purposes of charity law and directors for the purposes of company law. The board also has three core learning disabled shadow board members who attend meetings and disseminate information to other core members. A scheme of delegation is in place for the 23-24 period and day to day responsibility for the provision of services rests with the General Manager (GM). The GM was responsible for ensuring that the charity delivered the services specified and that key performance indicators were met for the year as well as supervision and development of the staff team.

The Trustees are satisfied that the charity's risk management and policies and procedures adequately address risks to the charity arising from its activities and where it operates.

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Trustees' Report (Continued)
For the year ended 31 March 2024

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity having been encouraged to visit the premises and view work and activities that the projects deliver prior to expressing an interest in joining the board.

New trustees are invited to attend board meetings in advance of appointment to find out more about the role and expectations of trustees. Following recruitment new trustees receive:

- Company memorandum and articles of association
- Policies and procedures documents
- Latest accounts
- Current and future financial position
- Company business plan
- Trustee code of conduct
- Trustee role, duties and powers

The officers and members of the Trustee Board receive written information about roles, responsibilities and powers upon recruitment and attend a company induction. This is the responsibility of the existing board members and the process the company has for introducing a new employee, board member or volunteer to the environment and work. Ongoing trustee training is also the responsibility of the existing board.

Trustees Code of Conduct

The purpose of the Code of Conduct is to set out the relevant standards expected of Trustees of the Lawnmowers Independent Theatre Company in order to maintain the highest standards of integrity and stewardship; to ensure that the Lawnmowers Company is effective, open and accountable and to ensure good working relationships. The Code of Conduct is not a list of Trustee's legal duties, although many of the elements of the Code are based on legal principles. The conduct and practices recommended in this Code go beyond what the law requires in some respects, but are consistent with the law.

Equal Opportunities

Trustees, staff and volunteers, must affirm their commitment to The Lawnmowers' Equal Opportunities Policy when joining the company.

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Trustees' Report (Continued)
For the year ended 31 March 2024

Reserves Policy

Unrestricted Reserves

The company holds financial reserves to ensure that it can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging financial circumstances. The company operates with only limited financial resources. The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charitable company to hold free reserves i.e. those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. This exercise considered both the normal requirements for working capital and the loss of income of a hypothetical but reasonable reduction in the scale of operations. Resulting from this, the trustees considered it is appropriate to hold the equivalent of six months' unrestricted running costs. The trustees recognise that in the medium and longer term that the charity will need to continue to generate reserves to meet future obligations. Furthermore, the need for the charity's services continue to grow and therefore the demand on future reserves will also be greater, hence the charity continues to require future funding and the support of its funding partners.

Restricted Reserves

There will usually be a level of restricted reserves. These funds are restricted by the donor or funder and cannot be used for the general purposes of the Charity. Their existence, and the sums of money therein, do not imply that there has been an under spend, but may result from a variety of circumstances including timing differences between the Charity's financial year and the funding year of the project concerned.

Level of Reserves

As at March 2024 the reserves held by Lawnmowers amount to £336,753 in total. This is made up of:
Restricted reserves - £41,807
Six months running costs in line with Reserves Policy - £141,460
Redundancy Liability - £31,368
'Free' Reserves - £122,118

The free reserves are there to be utilised to ensure the beneficiaries of the charity do not lose out during the peaks and troughs of funding applications.

Financial

Aside from the relatively small amount of income generated from some of the company's cultural performances and DVD sales the principal funding sources for the charity are by way of grant income from Arts Council England, National Lottery and charitable trusts and personal budget service users. The company is looking to diversify funding streams going forward to reduce the reliance on grant funding wherever possible.

The charity does not raise funds from the public.

For the period of this report there were no serious incidents in the charity. The charity undertook no work outside the UK during 2023-24.

The charity regulates its expenditure using strict budget controls that are agreed under our financial controls policy.

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Trustees' Report (Continued)
For the year ended 31 March 2024

Investment Policy

Aside from retaining a prudent amount of earned income in reserves each year the charity's funds are to be spent in the short term so there are no funds available for long term investment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number	1084229
Company Number	3995521
Registered Office	Lawnmowers Arts Centre, Gateshead, Tyne and Wear, NE10 0QD

Trustees

The trustees who served the charity during the period were as follows;

C Thomas	(Chair)
H Florek	
S Gilroy	
V Sturrs	
D Barber-Allen	
I Briggs	Appointed 29/11/2023
R Kitchen	Appointed 13/03/2024
R Ramsden	Appointed 19/06/2024

Management and Administration 2023-24

During the 23/24 year there were up to seven members of staff who were responsible for the day-to-day management and administration of the company and who helped with creative development:

Wendy Patterson – General Manager
Claire Hills-Wilson – Artistic Director (Job Share)
Jan Willem Van Den Bosch – Artistic Director (Job Share)
Ian Mackintosh – Finance Officer
Eroy Chan – Communications Officer
Humira Imtiaz – Operations Officer

Other staff and supporters during 2023-24 were:

Laura Patterson – support worker
Sophie Atkinson – drama support worker
Mael Thomas – emerging support worker
Sally Keys – operational support

The company's regular sessional workers during 2023-24 were:

Brendan Murphy – percussion, glass orchestra and singing
Stewart Smith – Krokodile Krew, DJing, composition
Conor O'Kane – Bad Taste Cru, hip hop
Paul Allen – Bad Taste Cru, percussion
Hannah Parsonage – drama, focus group
Tom Marton - drama

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Trustees' Report (Continued)
For the year ended 31 March 2024

Staff and sessional artists work directly with young people and adults at risk with enhanced DBS checks carried out on all the individuals who are eligible to have them.

Our advisors

Independent

Examiners Evelyn Partners (Newcastle) Limited, 17 Queens Lane, Newcastle upon Tyne, NE1 1RN

Legal Status

The charitable company is limited by guarantee and therefore has no share capital. In the event of a winding up, every member (who is a trustee) undertakes to contribute to the payment of liabilities such amount as may be required not exceeding the total of £1.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of The Lawnmowers Independent Theatre Company for the purpose of company law) are responsible for preparing the Management Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

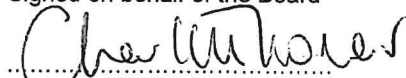
Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 24/9/24

Signed on behalf of the Board



Dr C Thomas, Chair

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Independent Examiner's report to the members of The Lawnmowers Independent Theatre Company
For the year ended 31 March 2024

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024 which are set out on pages 9 to 22.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Craig Henderson ACCA
Evelyn Partners (Newcastle) Limited
17 Queens Lane
Newcastle upon Tyne
NE1 1RN



Date

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Statement of Financial Activities (Incorporating the Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and grants	4	22,405	127,120	149,525	139,777
Charitable activities	5	162,472	-	162,472	105,343
Investment income	6	1,682	-	1,682	158
Total income		186,559	127,120	313,679	245,278
Expenditure on:					
Raising Funds	7	22,914	-	22,914	14,319
Charitable activities	8	134,070	123,318	257,388	257,450
Total expenditure		156,984	123,318	280,302	271,769
Net Income/(expenditure)		29,575	3,802	33,377	(26,491)
Transfers	17	-	-	-	-
Net movements in funds		29,575	3,802	33,377	(26,491)
Reconciliation of funds					
Total funds brought forward		265,371	38,005	303,376	329,867
Total funds carried forward		294,946	41,807	336,753	303,376

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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Balance Sheet
As at 31 March 2024

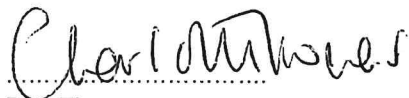
	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	338	423
		<u>338</u>	<u>423</u>
Current assets			
Debtors	14	12,744	47,013
Cash at bank and in hand		341,643	267,935
		<u>354,387</u>	<u>314,948</u>
Liabilities			
Creditors: amounts falling due within one year	15	(17,972)	(11,995)
Net current assets		<u>336,415</u>	<u>302,953</u>
Total assets less total liabilities		<u>336,753</u>	<u>303,376</u>
Funds			
Restricted funds		41,807	38,005
Unrestricted funds		294,946	265,371
	17	<u>336,753</u>	<u>303,376</u>

For the year ending 31 March 2024 the company 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 accounts 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 accounts

The financial statements were approved by the trustees on 24/9/24 and signed on their behalf by:



Dr C Thomas
Chair

Company Number 03995521

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Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

1.1 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) issued in October 2019, Charities SORP (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Lawnmowers Independent Theatre Company meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements are prepared on a going concern basis. The Trustees have reviewed the annual budgets and considered relevant information in response to the external environment. Actual results are monitored against budget. Based on these assessments, given the measures that could be undertaken to mitigate any adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.3 Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' report for more information about their contribution.

1.5 Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the cost for which the expenditure arose.

1.6 Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity.

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

1.7 Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office Equipment	-	10% reducing balance
Computer Equipment	-	20% straight line

All assets costing more than £1,000 are capitalised, unless paid directly by a grant where capitalisation is not approved.

1.8 Debtors

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

1.9 Cash at bank and in hand

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

1.10 Creditors and provisions

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

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Pensions

The charitable company contributes to a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held separately from those of the charitable company. The annual contributions payable are charged to the Statement of Financial Activities.

1.13 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

2. Legal status

The Lawnmowers Independent Theatre Company is a company limited by guarantee, registered in England and Wales, (No 03995521) and not having a share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Comparative statement of financial activities

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and grants	4	19,346	120,431	139,777	230,728
Charitable activities	5	105,343	-	105,343	99,170
Investment income	6	158	-	158	-
Total income		124,847	120,431	245,278	329,898
Expenditure on:					
Raising Funds	7	14,319	-	14,319	9,714
Charitable activities	8	106,469	150,981	257,450	331,791
Total expenditure		120,788	150,981	271,769	341,505
Net Income/(expenditure)		4,059	(30,550)	(26,491)	(11,607)
Transfers	17	-	-	-	-
Net movements in funds		4,059	(30,550)	(26,491)	(11,607)
Reconciliation of funds					
Total funds brought forward		261,312	68,555	329,867	341,474
Total funds carried forward		265,371	38,005	303,376	329,867

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

4. Donations

	2024	2023
	£	£
Grants	127,120	127,413
Donations	11,156	1,114
Donated services and facilities	11,250	11,250
	<u>149,526</u>	<u>139,777</u>

Grants received, included in the above, are as follows:

Arts Council England NPO Funding	62,120	62,120
The Big Lottery Fund, Reaching Communities	40,000	57,500
Garfield Weston	10,000	-
Sir James Knott Foundation	5,000	-
Baily Thomas	10,000	-
Other	-	7,793
	<u>127,120</u>	<u>127,413</u>

5. Income from charitable activities

	2024	2023
	£	£
Provision of services	162,472	105,343
	<u>162,472</u>	<u>105,343</u>

6. Investment income

	2024	2023
	£	£
Interest receivable	1,682	158
	<u>1,682</u>	<u>158</u>

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

7. Analysis of expenditure

	2024	2023
	£	£
Expenditure on raising voluntary income	22,914	14,319
	<u>22,914</u>	<u>14,319</u>

8. Analysis of expenditure charitable activities

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Provision of services	236,808	20,580	257,388	257,450
	<u>236,808</u>	<u>20,580</u>	<u>257,388</u>	<u>257,450</u>

9. Support & Governance costs

	2024	2023
	£	£
Trustees' board expenses etc	895	818
Insurance	6,087	5,064
Telephone	7,921	6,328
Accountancy, legal and professional fees	5,592	5,084
Depreciation	85	210
	<u>20,580</u>	<u>17,504</u>

10. Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	85	210
Independent examiners fee	3,600	3,600
Rentals under operating leases	11,250	11,250
	<u></u>	<u></u>

The Lawnmowers Independent Theatre Company
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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	112,932	131,229
Social security costs	9,084	10,768
Other pension costs	5,456	6,311
	<u>127,472</u>	<u>148,308</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	Number	Number
Management, administration & fundraising	3	3
Charitable activities	7	7
	<u>10</u>	<u>10</u>

During the year no (2023 – none) employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The charity trustees were not paid or received any other benefits from employment in the year (2023 - £nil). No trustees were reimbursed expenses during the year (2023 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2023- £nil).

The total remuneration of key management included in wages including gross salaries, employers national insurance and other benefits was £53,153 (2023: £65,054)

The Lawnmowers Independent Theatre Company
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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

13. Tangible Fixed assets

	Improvements in property £	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost				
At 1 April 2023	103,506	7,001	24,239	134,746
At 31 March 2024	103,506	7,001	24,239	134,746
Depreciation				
At 1 April 2023	103,506	7,001	23,816	134,323
Charge for the year	-	-	85	85
At 31 March 2024	103,506	7,001	23,901	134,408
Net book value				
At 31 March 2024	-	-	338	338
At 31 March 2023	-	-	423	423

14. Debtors

	2024 £	2023 £
Trade debtors	7,600	6,845
Prepayments and accrued income	1,870	31,290
Other debtors	3,274	8,878
	12,744	47,013

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	36	2,962
Accruals	17,122	28,150
Other creditors	814	1,074
	17,972	32,186

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

16. Pension costs

The charitable company operates a defined contribution pension scheme, during the period contributions of £5,456 (2023 - £6,311) were paid into the scheme. At the year end, £nil was payable to the pension provider.

17. Fund reconciliation

Year ended 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds	265,371	186,559	(156,984)	-	294,946
Total unrestricted funds	265,371	186,559	(156,984)	-	294,946
Restricted funds					
Restricted capital fund	423	-	(85)	-	338
Big Lottery Reaching Communities	-	40,000	(40,000)	-	-
Arts Council: NPO	-	62,120	(62,120)	-	-
Arts Council: Catalyst	33,444	-	-	-	33,444
LCEP	500	-	-	-	500
Arts Council: Film	1,113	-	(1,113)	-	-
It's a Dead Good Life	2,525	-	-	-	2,525
Sir James Knott Trust	-	5,000	-	-	5,000
Garfield Weston	-	10,000	(10,000)	-	-
Baily Thomas	-	10,000	(10,000)	-	-
	38,005	127,120	(123,318)	-	41,807
Total	303,376	313,679	(280,302)	-	336,753

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

17. Fund reconciliation (Continued)

Year ended 31 March 2023

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds	166,326	124,847	(120,788)	94,986	265,371
Designated funds					
Personalisation agenda	94,986	-	-	(94,986)	-
Total unrestricted funds	261,312	124,847	(120,788)	-	265,371
Restricted funds					
Restricted capital fund	633	-	(210)	-	423
Big Lottery Reaching Communities	-	57,500	(57,500)	-	-
Arts Council: Catalyst	39,944	62,120	(68,620)	-	33,444
Erasmus	12,182	-	(12,182)	-	-
LCEP	500	-	-	-	500
Arts Council: Film	302	811	-	-	1,113
It's a Dead Good Life	2,525	-	-	-	2,525
UNN Film	1,800	-	(1,800)	-	-
Digital Transformation Fund	8,356	-	(8,356)	-	-
DC Specific IB	2,313	-	(2,313)	-	-
	68,555	120,431	(150,981)	-	38,005
Total	329,867	245,278	(271,769)	-	303,376

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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

LCEP

Funding was received help with project management costs.

It's a dead good life

A film highlighting the issue of growing old with a learning disability.

UNN Film

Scoping a research project into living with a learning disability.

Digital Transformation Fund

Improvements to IT infrastructure.

Arts Council England: NPO

Funding towards the organisation arts programme and development.

Arts Council England: Film

A Project Grant towards the filming of Retake, Remake and part of the organisation Covid Recovery Response.

DC Specific IB

A personal budget administered through the organisation of a member.

18. Related party transactions

There have been no related party transactions in the year

The Lawnmowers Independent Theatre Company
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Notes to the Financial Statements (Continued)
For the year ended 31 March 2024

19. Fund reconciliation (continued)

Restricted funds

CSDI

Funds were received to explore procurement in the voluntary sector.

Restricted capital fund

Have been received towards the property improvements and computer equipment, where they are being amortised over their expected useful life.

The Big Lottery Reaching Communities

Funding exclusively towards the Revolution Programme. This has included an early payment of 20/21 grant which has been designated in 19/20 accounts.

Arts Council England: Catalyst

A consortium grant. Lawnmowers will develop digital profile and explore and create a digital fundraising mechanism and an audience development website.

Erasmus

A significant grant award from Erasmus was to help us develop a European youth community. Together we will write, direct and host 2 large-scale theatrical dance performances (March 2019 - France, June 2020 - Poland) and put together a documentary with the help of Polish stakeholders. Students will attend a great variety of live performances, festivals and events in their home towns and abroad and learn how to review them, acquiring critical skills and greater artistic knowledge. Working with partners we will offer students an unprecedented insight into the diversity of Europe and a unique opportunity to travel, meet teenagers from other countries and for their counterparts to improve their English language skills.