

# ACORN COMMUNITY THEATRE LIMITED

England & Wales · Charity number 1115847

## Details

---

**Other names** THE ACORN THEATRE TRUST

**Status** Registered

**Legal form** Charitable company

**Company number** [05453546](#)

**Registered** 2006-08-17

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Queen Street  
Worksop  
S802AN

**Phone** 01909 501817

**Email** [info@acorntheatre.org](mailto:info@acorntheatre.org)

**Website** [www.acorntheatre.org](http://www.acorntheatre.org)

## Activities

---

**Objects:** The Charity's object[s] are: To provide and promote the Acorn Theatre as a venue for the performing and visual arts for the benefit of the people in Worksop, Nottinghamshire and the surrounding areas To promote maintain, improve and advance education in the performing arts particularly by encouraging the arts of Drama, Dance, Singing and Music and to offer other arts experiences which assist in developing self and social awareness, self-confidence and empowerment. For the purpose of social inclusion and participation in the live arts.

**Activities:** The Acorn is a volunteer-run community theatre for Worksop and district which enriches and entertains our community by offering facilities for performers across the age and ability spectrum. We inspire children and adults to make theatre an active part of their lives, by encouraging lifelong learning and participation in the theatre.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** WORKSOP
- Nottinghamshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£68,956	£47,034	-	-
2024-04-30	£53,657	£48,186	-	-
2023-04-30	£62,438	£36,050	-	-
2022-04-30	£37,703	£37,419	-	-
2021-04-30	£37,419	£18,023	-	-

## Trustees

Name	Role	Appointed
Clare Elizabeth Biddle		2025-05-13
Craig Hawes		2026-01-31
Dr IAN RICHARD MCKEER		2015-10-09
HAYLA ALISON HAWES		2005-05-16
JANET HURST		2006-12-21
Janet Marshall		2025-05-13
Jeanette Adams		2022-12-07
MS GILL WENGER		2005-11-15
Shaun Ian Davenport		2026-01-31

**ACORN COMMUNITY THEATRE LIMITED**

England & Wales - Charity number 1115847

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 05453546 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1115847**

**ACORN COMMUNITY THEATRE LIMITED**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024**

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

**ACORN COMMUNITY THEATRE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Cash Flow Statement</b>	8
<b>Notes to the Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 to 15
<b>Detailed Statement of Financial Activities</b>	16 to 17

**ACORN COMMUNITY THEATRE LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the Year Ended 30 APRIL 2024**

<b>TRUSTEES</b>	Mrs Hayla Alison Hawes Mrs Janet Elizabeth Hurst Miss Gillian Marjorie Wenger Dr Ian Richard McKeer Mr John Edward Murdoch Mr Andrew Darksus (resigned 12.1.2024) Deacon Emily Hoe-Cook Mrs Jeanette Adams
<b>COMPANY SECRETARY</b>	Mr John Edward Murdoch
<b>REGISTERED OFFICE</b>	Queen Street Worksop Nottinghamshire S80 2AN
<b>REGISTERED COMPANY NUMBER</b>	05453546 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1115847
<b>INDEPENDENT EXAMINER</b>	Brown & Co. 9 Sparken Hill Worksop Nottinghamshire S80 1AX

## **ACORN COMMUNITY THEATRE LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 30 APRIL 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 30 April 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Charity's Objects are:

1) To provide and promote the Acorn Theatre as a venue for the performing and visual arts for the benefit of the people of Worksop, Nottinghamshire and the surrounding areas.

2) To promote, maintain, improve and advance education in the performing arts particularly by encouraging the arts of Drama, Dance, Singing and Music and to offer other arts experiences which assist in developing self and social awareness, self-confidence and empowerment. For the purpose of social inclusion and participation in the live arts.

In providing the only dedicated theatrical venue in Worksop and thereby contributing to the town's cultural life the trustees have had due regard to the guidance issued by the Charity Commission.

The theatre auditorium and Oak Suite are hired either for performances or rehearsals or both by amateur and professional groups or artists. These cover dance, drama, musicals, popular music and magic.

A reciprocal arrangement with the Crossing church allows groups to use the church if the theatre is fully booked and vice-versa. This benefits both parties and their hirers.

The charity is run entirely by volunteers including the Trustees. They administer the theatre, staff the box office, bar and kiosk, provide technical support for some user groups and maintain the building within the limitations of the insurance cover.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity has maintained its remit to provide facilities for user groups. Twenty four events took place with a total of fifty four performances. These included four Theatre Weeks and three Schools Weeks; both for young people to put on a play a week. The events were in four broad categories; drama, dance, variety and popular music. The theatre is also used for rehearsals prior to events. Two of the founder groups rehearse regularly including The Young Theatre Company that teaches young people to act, sing and dance, enhancing their abilities and wellbeing.

The comfort of volunteers, users and the public will be significantly improved as a result of replacing the fifty year old gas boiler with a modern one using thermostatic controls. The auditorium is now heated and cooled using air conditioning units. This is anticipated to reduce the building's carbon emissions and its energy consumption. A fundraising group was formed with the aim of contributing to the refurbishment of the toilet and kitchen facilities.

#### **FINANCIAL REVIEW**

Under the provisions of S144(1) of the Charities Act 2006 an audit is not required and the accounts have been subject to independent examination. These accounts together with the independent examiner's report will be submitted to the Charity Commission along with this Annual Report and the Annual Return.

Reserves - To retain a reserve of £4k. This is sufficient to cover the running costs of the theatre should there be no income for one quarter.

The principal sources of funds are the hire of the premises and profits from the bar and kiosk.

Expenditure has supported the charity's objectives by maintaining the building in a fit state for its users and for public performances.

The charity has no investments.

**ACORN COMMUNITY THEATRE LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 30 APRIL 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Acorn Community Theatre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th January 2020. It is registered as a charity with the Charity Commission.

**Directors and trustees**

Trustees can be elected at the AGM, nominated by one of the three founder groups or the landlord or co-opted by the board as stipulated in the M&A. Co-opted trustees are then subject to election at the next AGM.

The charity is overseen by a Board of Trustees whose members are also directors of the limited company. Specific directors have responsibility for overseeing some functions and the work of volunteers.

There are Health & Safety, CCTV, Data Protection, Safeguarding, IT, Age Verification and Conflict of Interest policies. Within Health & Safety there are Fire, Legionella and Performance risk assessments. In addition there is a Code of Conduct for volunteers and trustees plus Guidance for Trustees and a Complaints Procedure. Together these are used to manage risk.

Financial risks are controlled by adherence to a spending code.

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 23 October 2024 and signed on its behalf by:

Dr Ian Richard McKeer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ACORN COMMUNITY THEATRE LIMITED**

**Independent examiner's report to the trustees of Acorn Community Theatre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the 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.

J Brown

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

23 October 2024

**ACORN COMMUNITY THEATRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,661	1,085	8,746	3,238
<b>Charitable activities</b>					
Operation of theatre		43,764	-	43,764	59,098
Other trading activities	2	-	1,025	1,025	-
Investment income	3	122	-	122	102
<b>Total</b>		<u>51,547</u>	<u>2,110</u>	<u>53,657</u>	<u>62,438</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	305	305	-
<b>Charitable activities</b>					
Operation of theatre		47,831	50	47,881	36,050
<b>Total</b>		<u>47,831</u>	<u>355</u>	<u>48,186</u>	<u>36,050</u>
<b>NET INCOME</b>		3,716	1,755	5,471	26,388
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		104,427	3,190	107,617	81,229
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>108,143</u>	<u>4,945</u>	<u>113,088</u>	<u>107,617</u>

The notes form part of these financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET**  
**30 APRIL 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	70,128	-	70,128	41,741
<b>CURRENT ASSETS</b>					
Stocks	8	1,345	-	1,345	1,950
Debtors	9	5,549	-	5,549	2,979
Cash at bank and in hand		37,231	4,945	42,176	71,916
		44,125	4,945	49,070	76,845
<b>CREDITORS</b>					
Amounts falling due within one year	10	(6,110)	-	(6,110)	(10,969)
<b>NET CURRENT ASSETS</b>		38,015	4,945	42,960	65,876
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		108,143	4,945	113,088	107,617
<b>NET ASSETS</b>		108,143	4,945	113,088	107,617
<b>FUNDS</b>	11				
Unrestricted funds				108,143	104,427
Restricted funds				4,945	3,190
<b>TOTAL FUNDS</b>				113,088	107,617

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET - continued**

**30 APRIL 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2024 and were signed on its behalf by:

Dr Ian Richard McKeer - Trustee

**ACORN COMMUNITY THEATRE LIMITED**

**CASH FLOW STATEMENT**  
**for the Year Ended 30 APRIL 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>6,898</u>	<u>42,163</u>
Net cash provided by operating activities		<u>6,898</u>	<u>42,163</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(36,760)	(28,926)
Interest received		<u>122</u>	<u>102</u>
Net cash used in investing activities		<u>(36,638)</u>	<u>(28,824)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(29,740)</u>	<u>13,339</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>71,916</u>	<u>58,577</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>42,176</u></u>	<u><u>71,916</u></u>

The notes form part of these financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE CASH FLOW STATEMENT  
for the Year Ended 30 APRIL 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	5,471	26,388
<b>Adjustments for:</b>		
Depreciation charges	8,331	3,684
Loss on disposal of fixed assets	42	44
Interest received	(122)	(102)
Decrease in stocks	605	400
(Increase)/decrease in debtors	(2,570)	4,128
(Decrease)/increase in creditors	(4,859)	7,621
<b>Net cash provided by operations</b>	<u>6,898</u>	<u>42,163</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.5.23	Cash flow	At 30.4.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	71,916	(29,740)	42,176
	<u>71,916</u>	<u>(29,740)</u>	<u>42,176</u>
<b>Total</b>	<u>71,916</u>	<u>(29,740)</u>	<u>42,176</u>

## ACORN COMMUNITY THEATRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 APRIL 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance, 15% on reducing balance, 10% on cost and 10% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2024**

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	1,025	-
	<u>1,025</u>	<u>-</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable	122	102
	<u>122</u>	<u>102</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	8,331	3,684
Deficit on disposal of fixed assets	42	44
	<u>8,373</u>	<u>3,728</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,606	1,632	3,238
<b>Charitable activities</b>			
Operation of theatre	59,098	-	59,098
Investment income	102	-	102
<b>Total</b>	<u>60,806</u>	<u>1,632</u>	<u>62,438</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of theatre	36,050	-	36,050
<b>NET INCOME</b>	24,756	1,632	26,388
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	79,671	1,558	81,229

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>104,427</u>	<u>3,190</u>	<u>107,617</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2023	127,179	1,740	128,919
Additions	36,231	529	36,760
Disposals	-	(648)	(648)
At 30 April 2024	<u>163,410</u>	<u>1,621</u>	<u>165,031</u>
<b>DEPRECIATION</b>			
At 1 May 2023	85,788	1,390	87,178
Charge for year	8,122	209	8,331
Eliminated on disposal	-	(606)	(606)
At 30 April 2024	<u>93,910</u>	<u>993</u>	<u>94,903</u>
<b>NET BOOK VALUE</b>			
At 30 April 2024	<u>69,500</u>	<u>628</u>	<u>70,128</u>
At 30 April 2023	<u>41,391</u>	<u>350</u>	<u>41,741</u>

**8. STOCKS**

	2024 £	2023 £
Stock	<u>1,345</u>	<u>1,950</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
VAT	5,549	-
Sundry debtors prepayments	-	2,979
	<u>5,549</u>	<u>2,979</u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2024**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	6,110	10,555
VAT	-	414
	<u>6,110</u>	<u>10,969</u>

**11. MOVEMENT IN FUNDS**

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	104,427	3,716	108,143
<b>Restricted funds</b>			
Charities Aid Foundation fund	1,175	(50)	1,125
Toilet refurbishment fund	2,015	1,805	3,820
	<u>3,190</u>	<u>1,755</u>	<u>4,945</u>
<b>TOTAL FUNDS</b>	<u>107,617</u>	<u>5,471</u>	<u>113,088</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	51,547	(47,831)	3,716
<b>Restricted funds</b>			
Charities Aid Foundation fund	-	(50)	(50)
Toilet refurbishment fund	2,110	(305)	1,805
	<u>2,110</u>	<u>(355)</u>	<u>1,755</u>
<b>TOTAL FUNDS</b>	<u>53,657</u>	<u>(48,186)</u>	<u>5,471</u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
General fund	79,671	24,756	104,427
<b>Restricted funds</b>			
Charities Aid Foundation fund	1,175	-	1,175
Toilet refurbishment fund	383	1,632	2,015
	<u>1,558</u>	<u>1,632</u>	<u>3,190</u>
<b>TOTAL FUNDS</b>	<u>81,229</u>	<u>26,388</u>	<u>107,617</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,806	(36,050)	24,756
<b>Restricted funds</b>			
Toilet refurbishment fund	1,632	-	1,632
	<u>62,438</u>	<u>(36,050)</u>	<u>26,388</u>

**12. CAPITAL COMMITMENTS**

	2024 £	2023 £
Contracted but not provided for in the financial statements	-	4,670
	<u>-</u>	<u>4,670</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2024**

**14. POST BALANCE SHEET EVENTS**

No events have taken place since the end of the year which need to be shown in these accounts.

**ACORN COMMUNITY THEATRE LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,746	2,188
Grants	5,000	-
Other grants	-	1,050
	<hr/>	<hr/>
	8,746	3,238
<b>Other trading activities</b>		
Fundraising events	1,025	-
<b>Investment income</b>		
Interest receivable	122	102
<b>Charitable activities</b>		
Events hire/income	31,144	43,063
Bar and kiosk takings	12,620	16,035
	<hr/>	<hr/>
	43,764	59,098
	<hr/>	<hr/>
<b>Total incoming resources</b>	53,657	62,438
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	305	-
<b>Charitable activities</b>		
Event costs	1,901	2,302
Bar and kiosk purchases	5,835	6,735
Rent, water, rates	8,614	8,710
Repairs etc	11,944	4,885
Cleaning	630	927
Insurance	3,376	2,699
Light and heat	3,341	3,410
Telephone	552	474
Bank charges	204	247
Unclaimable VAT	2,193	1,165
Sundries	118	118
Depreciation of fixtures and fittings	8,122	3,616
Depreciation of computer equipment	209	68
Loss on disposal of tangible fixed assets	42	44
Grants to individuals	50	-
	<hr/>	<hr/>
	47,131	35,400
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	750	650

This page does not form part of the statutory financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2024**

	2024	2023
	£	£
Total resources expended	<u>48,186</u>	<u>36,050</u>
<b>Net income</b>	<u><u>5,471</u></u>	<u><u>26,388</u></u>

This page does not form part of the statutory financial statements

**ACORN COMMUNITY THEATRE LIMITED**

England & Wales - Charity number 1115847

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 05453546 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1115847**

**ACORN COMMUNITY THEATRE LIMITED**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023**

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

**ACORN COMMUNITY THEATRE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Cash Flow Statement</b>	8
<b>Notes to the Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 to 14
<b>Detailed Statement of Financial Activities</b>	15

**ACORN COMMUNITY THEATRE LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the Year Ended 30 APRIL 2023**

<b>TRUSTEES</b>	Miss Zoe Banyard (resigned 12.9.2022) Mrs Hayla Alison Hawes Mrs Janet Elizabeth Hurst Miss Gillian Marjorie Wenger Dr Ian Richard McKeer Mr John Edward Murdoch Mr Andrew Darksus Deacon Emily Hoe-Cook (appointed 7.12.2022) Mrs Jeanette Adams (appointed 7.12.2022)
<b>COMPANY SECRETARY</b>	Mr John Edward Murdoch
<b>REGISTERED OFFICE</b>	Queen Street Worksop Nottinghamshire S80 2AN
<b>REGISTERED COMPANY NUMBER</b>	05453546 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1115847
<b>INDEPENDENT EXAMINER</b>	Brown & Co. 9 Sparken Hill Worksop Nottinghamshire S80 1AX

## **ACORN COMMUNITY THEATRE LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 30 APRIL 2023**

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 30 April 2023. 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Charity's Objects are:

1) To provide and promote the Acorn Theatre as a venue for the performing and visual arts for the benefit of the people of Worksop, Nottinghamshire and the surrounding areas.

2) To promote, maintain, improve and advance education in the performing arts particularly by encouraging the arts of Drama, Dance, Singing and Music and to offer other arts experiences which assist in developing self and social awareness, self-confidence and empowerment. For the purpose of social inclusion and participation in the live arts.

In providing the only dedicated theatrical venue in Worksop and thereby contributing to the town's cultural life the trustees have had due regard to the guidance issued by the Charity Commission.

The theatre auditorium and Oak Suite are hired either for performances or rehearsals or both by amateur and professional groups or artists. These cover dance, drama, musicals, popular music and magic.

A reciprocal arrangement with the Crossing church allows groups to use the church if the theatre is fully booked and vice-versa. This benefits both parties and their hirers.

The charity is run entirely by volunteers including the Trustees. They administer the theatre, staff the box office, bar and kiosk, provide technical support for some user groups and maintain the building within the limitations of the insurance cover.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity has maintained its remit to provide facilities for user groups. Seventeen events took place plus four Theatre Weeks and three Schools Weeks both types for young people to put on a play in a week. The events were: dance (4 schools), drama (5 groups), musical (1 group) and music (2 acts) plus a magician.

Continuing steps to secure the infrastructure of the building were made by rewiring parts of it. The stage lighting was replaced with modern LED lights and controls. This improved the facilities for performers and will reduce energy consumption in future. Ways to improve the heating of the building and reduce energy consumption were examined with a view to renewing the whole system.

#### **FINANCIAL REVIEW**

Under the provisions of S144(1) of the Charities Act 2006 an audit is not required and the accounts have been subject to independent examination. These accounts together with the independent examiner's report will be submitted to the Charity Commission along with this Annual Report and the Annual Return.

Reserves - To retain a reserve of £4k. This is sufficient to cover the running costs of the theatre should there be no income for one quarter.

The principal sources of funds are the hire of the premises and profits from the bar and kiosk.

Expenditure has supported the charity's objectives by maintaining the building in a fit state for its users and for public performances.

The charity has no investments.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Acorn Community Theatre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th January 2020. It is registered as a charity with the Charity Commission.

**ACORN COMMUNITY THEATRE LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 30 APRIL 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Directors and trustees**

Appointment by Board of Directors followed by election at AGM. Certain Trustees are nominated by the three founder groups as stipulated in the M&A.

The charity is overseen by a Board of Trustees whose members are also directors of the limited company. Specific directors have responsibility for overseeing some functions and the work of volunteers.

There are Health & Safety, CCTV, Data Protection, Safeguarding, IT, Age Verification and Conflict of Interest policies. Within Health & Safety there are Fire, Legionella and Performance risk assessments. In addition there is a Code of Conduct for volunteers and trustees plus Guidance for Trustees and a Complaints Procedure. Together these are used to manage risk.

Financial risks are controlled by adherence to a spending code.

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 18 September 2023 and signed on its behalf by:

Dr Ian Richard McKeer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ACORN COMMUNITY THEATRE LIMITED**

**Independent examiner's report to the trustees of Acorn Community Theatre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the 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.

J Brown

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

18 September 2023

**ACORN COMMUNITY THEATRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,606	1,632	3,238	3,050
<b>Charitable activities</b>					
Operation of theatre		59,098	-	59,098	34,653
Investment income	2	102	-	102	-
<b>Total</b>		<u>60,806</u>	<u>1,632</u>	<u>62,438</u>	<u>37,703</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Operation of theatre		<u>36,050</u>	<u>-</u>	<u>36,050</u>	<u>32,699</u>
<b>NET INCOME</b>		24,756	1,632	26,388	5,004
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		79,671	1,558	81,229	76,225
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>104,427</u></u>	<u><u>3,190</u></u>	<u><u>107,617</u></u>	<u><u>81,229</u></u>

The notes form part of these financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET**  
**30 APRIL 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	41,741	-	41,741	16,543
<b>CURRENT ASSETS</b>					
Stocks	7	1,950	-	1,950	2,350
Debtors	8	2,979	-	2,979	7,107
Cash at bank and in hand		68,726	3,190	71,916	58,577
		<u>73,655</u>	<u>3,190</u>	<u>76,845</u>	<u>68,034</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(10,969)	-	(10,969)	(3,348)
<b>NET CURRENT ASSETS</b>		<u>62,686</u>	<u>3,190</u>	<u>65,876</u>	<u>64,686</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>104,427</u>	<u>3,190</u>	<u>107,617</u>	<u>81,229</u>
<b>NET ASSETS</b>		<u>104,427</u>	<u>3,190</u>	<u>107,617</u>	<u>81,229</u>
<b>FUNDS</b>	10				
Unrestricted funds				104,427	79,671
Restricted funds				3,190	1,558
<b>TOTAL FUNDS</b>				<u>107,617</u>	<u>81,229</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET - continued**

**30 APRIL 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2023 and were signed on its behalf by:

Dr Ian Richard McKeer - Trustee

**ACORN COMMUNITY THEATRE LIMITED**

**CASH FLOW STATEMENT**  
**for the Year Ended 30 APRIL 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	42,163	1,767
Net cash provided by operating activities		<u>42,163</u>	<u>1,767</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(28,926)	(313)
Interest received		102	-
Net cash used in investing activities		<u>(28,824)</u>	<u>(313)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		13,339	1,454
Cash and cash equivalents at the end of the reporting period		<u>58,577</u>	<u>57,123</u>
Cash and cash equivalents at the end of the reporting period		<u>71,916</u>	<u>58,577</u>

The notes form part of these financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE CASH FLOW STATEMENT  
for the Year Ended 30 APRIL 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	26,388	5,004
<b>Adjustments for:</b>		
Depreciation charges	3,684	3,498
Loss on disposal of fixed assets	44	-
Interest received	(102)	-
Decrease in stocks	400	-
Decrease/(increase) in debtors	4,128	(6,313)
Increase/(decrease) in creditors	7,621	(422)
<b>Net cash provided by operations</b>	<u>42,163</u>	<u>1,767</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.5.22	Cash flow	At 30.4.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	58,577	13,339	71,916
	<u>58,577</u>	<u>13,339</u>	<u>71,916</u>
<b>Total</b>	<u>58,577</u>	<u>13,339</u>	<u>71,916</u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance, 15% on reducing balance, 10% on cost and 10% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2023**

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Interest receivable	102	-
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	3,684	3,498
Deficit on disposal of fixed assets	44	-
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,667	383	3,050
<b>Charitable activities</b>			
Operation of theatre	34,653	-	34,653
<b>Total</b>	<u>37,320</u>	<u>383</u>	<u>37,703</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of theatre	31,874	825	32,699
<b>NET INCOME/(EXPENDITURE)</b>	5,446	(442)	5,004
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	74,225	2,000	76,225
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>79,671</u>	<u>1,558</u>	<u>81,229</u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2023**

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2022	98,863	1,740	100,603
Additions	28,926	-	28,926
Disposals	(610)	-	(610)
	<hr/>	<hr/>	<hr/>
At 30 April 2023	127,179	1,740	128,919
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 May 2022	82,738	1,322	84,060
Charge for year	3,616	68	3,684
Eliminated on disposal	(566)	-	(566)
	<hr/>	<hr/>	<hr/>
At 30 April 2023	85,788	1,390	87,178
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 April 2023	41,391	350	41,741
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2022	16,125	418	16,543
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**7. STOCKS**

	2023 £	2022 £
Stock	1,950	2,350
	<hr/> <hr/>	<hr/> <hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
VAT	-	1,856
Sundry debtors prepayments	2,979	5,251
	<hr/>	<hr/>
	2,979	7,107
	<hr/> <hr/>	<hr/> <hr/>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	10,555	3,348
VAT	414	-
	<u>10,969</u>	<u>3,348</u>

**10. MOVEMENT IN FUNDS**

	At 1.5.22	Net movement in funds	At 30.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	79,671	24,756	104,427
<b>Restricted funds</b>			
Charities Aid Foundation fund	1,175	-	1,175
Toilet refurbishment fund	383	1,632	2,015
	<u>1,558</u>	<u>1,632</u>	<u>3,190</u>
<b>TOTAL FUNDS</b>	<u>81,229</u>	<u>26,388</u>	<u>107,617</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	60,806	(36,050)	24,756
<b>Restricted funds</b>			
Toilet refurbishment fund	1,632	-	1,632
	<u>62,438</u>	<u>(36,050)</u>	<u>26,388</u>
<b>TOTAL FUNDS</b>	<u>62,438</u>	<u>(36,050)</u>	<u>26,388</u>

**Comparatives for movement in funds**

	At 1.5.21	Net movement in funds	At 30.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,225	5,446	79,671
<b>Restricted funds</b>			
Charities Aid Foundation fund	2,000	(825)	1,175
Toilet refurbishment fund	-	383	383
	<u>2,000</u>	<u>(442)</u>	<u>1,558</u>
<b>TOTAL FUNDS</b>	<u>76,225</u>	<u>5,004</u>	<u>81,229</u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,320	(31,874)	5,446
<b>Restricted funds</b>			
Charities Aid Foundation fund	-	(825)	(825)
Toilet refurbishment fund	383	-	383
	<u>383</u>	<u>(825)</u>	<u>(442)</u>
<b>TOTAL FUNDS</b>	<u><u>37,703</u></u>	<u><u>(32,699)</u></u>	<u><u>5,004</u></u>

**11. CAPITAL COMMITMENTS**

	2023 £	2022 £
Contracted but not provided for in the financial statements	<u>4,670</u>	<u>-</u>

Capital commitments relate to the costs of new stage lighting which was only 50% completed by 30 April 2023.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

**13. POST BALANCE SHEET EVENTS**

No events have taken place since the end of the year which need to be shown in these accounts.

**ACORN COMMUNITY THEATRE LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 30 APRIL 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,188	383
Covid 19 support grants	-	2,667
Other grants	1,050	-
	<hr/>	<hr/>
	3,238	3,050
<b>Investment income</b>		
Interest receivable	102	-
<b>Charitable activities</b>		
Events hire/income	43,063	26,741
Bar and kiosk takings	16,035	7,912
	<hr/>	<hr/>
	59,098	34,653
<b>Total incoming resources</b>	<hr/>	<hr/>
	62,438	37,703
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Event costs	2,302	33
Bar and kiosk purchases	6,735	4,416
Rent, water, rates	8,710	5,683
Repairs etc	4,885	7,642
Cleaning	927	804
Insurance	2,699	2,817
Light and heat	3,410	3,466
Telephone	474	724
Bank charges	247	546
Unclaimable VAT	1,165	227
Sundries	118	118
Professional fees	-	1,250
Depreciation of fixtures and fittings	3,616	3,409
Depreciation of computer equipment	68	89
Loss on disposal of tangible fixed assets	44	-
Grants to institutions	-	825
	<hr/>	<hr/>
	35,400	32,049
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	650	650
	<hr/>	<hr/>
Total resources expended	36,050	32,699
	<hr/>	<hr/>
<b>Net income</b>	26,388	5,004
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**ACORN COMMUNITY THEATRE LIMITED**

England & Wales - Charity number 1115847

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 05453546 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1115847**

**ACORN COMMUNITY THEATRE LIMITED**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022**

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

**ACORN COMMUNITY THEATRE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2022**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 12
<b>Detailed Statement of Financial Activities</b>	13

**ACORN COMMUNITY THEATRE LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**for the Year Ended 30 APRIL 2022**

<b>TRUSTEES</b>	Zoe Banyard Hayla Alison Hawes Janet Elizabeth Hurst Gillian Marjorie Wenger Ian Richard McKeer John Edward Murdoch Andrew Darksus Joanne Hill (resigned 9.8.2021) Julie Coates (appointed 9.8.2021) (resigned 27.9.2021) Emily Hoe-Crook (appointed 1.10.2021)
<b>COMPANY SECRETARY</b>	John Edward Murdoch
<b>REGISTERED OFFICE</b>	Queen Street Worksop Nottinghamshire S80 2AN
<b>REGISTERED COMPANY NUMBER</b>	05453546 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1115847
<b>INDEPENDENT EXAMINER</b>	Brown & Co. 9 Sparken Hill Worksop Nottinghamshire S80 1AX

## **ACORN COMMUNITY THEATRE LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 30 APRIL 2022**

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 30 April 2022. 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Charity's Objects are:

1) To provide and promote the Acorn Theatre as a venue for the performing and visual arts for the benefit of the people of Worksop, Nottinghamshire and the surrounding areas.

2) To promote, maintain, improve and advance education in the performing arts particularly by encouraging the arts of Drama, Dance, Singing and Music and to offer other arts experiences which assist in developing self and social awareness, self-confidence and empowerment. For the purpose of social inclusion and participation in the live arts.

In providing the only dedicated theatrical venue in Worksop and thereby contributing to the town's cultural life the trustees have had due regard to the guidance issued by the Charity Commission.

The theatre auditorium and Oak Suite are hired either for performances or rehearsals or both by amateur and professional groups or artists. These cover dance, drama, musicals, popular music and magic.

A reciprocal arrangement with the Crossing church allows groups to use the church if the theatre is fully booked and vice-versa. This benefits both parties and their hirers.

The charity is run entirely by volunteers including the Trustees. They administer the theatre, staff the box office, bar and kiosk, provide technical support for some user groups and maintain the building within the limitations of the insurance cover.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity has maintained its remit to provide facilities for user groups. Legal restrictions due to the Covid-19 pandemic limited usage to educational activity by the Young Theatre group and a dance academy until July 2021. There was similarly limited usage of the theatre between July and September 2021 despite the removal of restrictions. This was due to preparation to perform by user groups. From October the normal hiring pattern resumed albeit with reduced audience sizes for acts popular with older people. Seventeen events took place plus three Theatre Weeks for young people to put on a play in a week. The events were by dance (2), drama (9) and music (5) groups and a magician. Significant steps to secure the infrastructure of the building were made by rewiring parts of it.

The theatre's potential role in a levelling up programme to revitalise the town centre economy continues to be discussed with the council.

#### **FINANCIAL REVIEW**

Under the provisions of S144(1) of the Charities Act 2006 an audit is not required and the accounts have been subject to independent examination. These accounts together with the independent examiner's report will be submitted to the Charity Commission along with this Annual Report and the Annual Return.

Reserves - To retain a reserve of £4k. This is sufficient to cover the running costs of the theatre should there be no income for one quarter.

The principal sources of funds are the hire of the premises and profits from the bar and kiosk.

Expenditure has supported the charity's objectives by maintaining the building in a fit state for its users and for public performances.

The charity has no investments.

**ACORN COMMUNITY THEATRE LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 30 APRIL 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Acorn Community Theatre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th January 2020. It is registered as a charity with the Charity Commission.

**Directors and trustees**

Appointment by Board of Directors followed by election at AGM. Certain Trustees are nominated by the three founder groups as stipulated in the M&A.

The charity is overseen by a Board of Trustees whose members are also directors of the limited company. Specific directors have responsibility for overseeing some functions and the work of volunteers.

There are Health & Safety, CCTV, Data Protection, Safeguarding, IT, Age Verification and Conflict of Interest policies. Within Health & Safety there are Fire, Legionella and Performance risk assessments. In addition there is a Code of Conduct for volunteers and trustees plus Guidance for Trustees and a Complaints Procedure. Together these are used to manage risk.

Financial risks are controlled by adherence to a spending code.

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 19 September 2022 and signed on its behalf by:

Ian Richard McKeer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ACORN COMMUNITY THEATRE LIMITED**

**Independent examiner's report to the trustees of Acorn Community Theatre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the 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.

J Brown  
Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

19 September 2022

**ACORN COMMUNITY THEATRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		2,667	383	3,050	34,458
<b>Charitable activities</b>					
Operation of theatre		34,653	-	34,653	2,961
<b>Total</b>		<u>37,320</u>	<u>383</u>	<u>37,703</u>	<u>37,419</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Operation of theatre		31,874	825	32,699	19,396
<b>NET INCOME/(EXPENDITURE)</b>		5,446	(442)	5,004	18,023
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		74,225	2,000	76,225	58,202
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>79,671</u>	<u>1,558</u>	<u>81,229</u>	<u>76,225</u>

The notes form part of these financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET**  
**30 APRIL 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	16,543	-	16,543	19,728
<b>CURRENT ASSETS</b>					
Stocks	6	2,350	-	2,350	2,350
Debtors	7	7,107	-	7,107	794
Cash at bank and in hand		57,019	1,558	58,577	57,123
		<u>66,476</u>	<u>1,558</u>	<u>68,034</u>	<u>60,267</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,348)	-	(3,348)	(3,770)
<b>NET CURRENT ASSETS</b>		<u>63,128</u>	<u>1,558</u>	<u>64,686</u>	<u>56,497</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>79,671</u>	<u>1,558</u>	<u>81,229</u>	<u>76,225</u>
<b>NET ASSETS</b>		<u>79,671</u>	<u>1,558</u>	<u>81,229</u>	<u>76,225</u>
<b>FUNDS</b>	9				
Unrestricted funds				79,671	74,225
Restricted funds				1,558	2,000
<b>TOTAL FUNDS</b>				<u>81,229</u>	<u>76,225</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET - continued**

**30 APRIL 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2022 and were signed on its behalf by:

Ian Richard McKeer - Trustee

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance, 15% on reducing balance, 10% on cost and 10% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2022**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>3,498</u>	<u>4,319</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2022 nor for the year ended 30 April 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	32,458	2,000	34,458
<b>Charitable activities</b>			
Operation of theatre	<u>2,961</u>	<u>-</u>	<u>2,961</u>
<b>Total</b>	<u>35,419</u>	<u>2,000</u>	<u>37,419</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of theatre	19,396	-	19,396
<b>NET INCOME</b>	16,023	2,000	18,023
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>58,202</u>	<u>-</u>	<u>58,202</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>74,225</u></u>	<u><u>2,000</u></u>	<u><u>76,225</u></u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2022**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2021	98,714	1,576	100,290
Additions	149	164	313
	<hr/>	<hr/>	<hr/>
At 30 April 2022	98,863	1,740	100,603
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 May 2021	79,329	1,233	80,562
Charge for year	3,409	89	3,498
	<hr/>	<hr/>	<hr/>
At 30 April 2022	82,738	1,322	84,060
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 April 2022	16,125	418	16,543
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2021	19,385	343	19,728
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**6. STOCKS**

	2022 £	2021 £
Stock	2,350	2,350
	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
VAT	1,856	133
Sundry debtors prepayments	5,251	661
	<hr/>	<hr/>
	7,107	794
	<hr/> <hr/>	<hr/> <hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	3,348	3,770
	<hr/> <hr/>	<hr/> <hr/>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2022**

**9. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
<b>Unrestricted funds</b>			
General fund	74,225	5,446	79,671
<b>Restricted funds</b>			
Charities Aid Foundation fund	2,000	(825)	1,175
Toilet refurbishment fund	-	383	383
	<u>2,000</u>	<u>(442)</u>	<u>1,558</u>
<b>TOTAL FUNDS</b>	<u><u>76,225</u></u>	<u><u>5,004</u></u>	<u><u>81,229</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,320	(31,874)	5,446
<b>Restricted funds</b>			
Charities Aid Foundation fund	-	(825)	(825)
Toilet refurbishment fund	383	-	383
	<u>383</u>	<u>(825)</u>	<u>(442)</u>
<b>TOTAL FUNDS</b>	<u><u>37,703</u></u>	<u><u>(32,699)</u></u>	<u><u>5,004</u></u>

**Comparatives for movement in funds**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	58,202	16,023	74,225
<b>Restricted funds</b>			
Charities Aid Foundation fund	-	2,000	2,000
<b>TOTAL FUNDS</b>	<u><u>58,202</u></u>	<u><u>18,023</u></u>	<u><u>76,225</u></u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2022**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,419	(19,396)	16,023
<b>Restricted funds</b>			
Charities Aid Foundation fund	2,000	-	2,000
<b>TOTAL FUNDS</b>	<u>37,419</u>	<u>(19,396)</u>	<u>18,023</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

**11. POST BALANCE SHEET EVENTS**

No events have taken place since the end of the year which need to be shown in these accounts.

**ACORN COMMUNITY THEATRE LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 30 APRIL 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	383	2,000
Covid 19 support grants	2,667	32,458
	<hr/>	<hr/>
	3,050	34,458
<b>Charitable activities</b>		
Events hire/income	26,741	2,961
Bar and kiosk takings	7,912	-
	<hr/>	<hr/>
	34,653	2,961
<b>Total incoming resources</b>	<hr/>	<hr/>
	37,703	37,419
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Bar and kiosk purchases	4,416	-
Advertising	33	-
Rent, water, rates	5,683	7,708
Repairs etc	7,642	1,892
Cleaning	804	169
Insurance	2,817	2,459
Light and heat	3,466	1,281
Telephone	724	504
Bank charges	546	331
Unclaimable VAT	227	-
Sundries	118	83
Professional fees	1,250	-
Depreciation of fixtures and fittings	3,409	4,205
Depreciation of computer equipment	89	114
Grants to institutions	825	-
	<hr/>	<hr/>
	32,049	18,746
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	650	650
	<hr/>	<hr/>
Total resources expended	32,699	19,396
	<hr/>	<hr/>
<b>Net income</b>	5,004	18,023
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**ACORN COMMUNITY THEATRE LIMITED**

England & Wales - Charity number 1115847

---

# Accounts

---

ACORN COMMUNITY THEATRE LIMITED  
REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

ACORN COMMUNITY THEATRE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 30 APRIL 2021

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 9
<b>Detailed Statement of Financial Activities</b>	10

## ACORN COMMUNITY THEATRE LIMITED

### REPORT OF THE TRUSTEES for the Year Ended 30 APRIL 2021

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 30 April 2021. 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Charity's Objects are:

- 1) To provide and promote the Acorn Theatre as a venue for the performing and visual arts for the benefit of the people of Worksop, Nottinghamshire and the surrounding areas.
- 2) To promote, maintain, improve and advance education in the performing arts particularly by encouraging the arts of Drama, Dance, Singing and Music and to offer other arts experiences which assist in developing self and social awareness, self-confidence and empowerment. For the purpose of social inclusion and participation in the live arts.

In providing the only dedicated theatrical venue in Worksop and thereby contributing to the town's cultural life the trustees have had due regard to the guidance issued by the Charity Commission.

The theatre auditorium and Oak Suite are normally hired either for performances or rehearsals or both by four amateur dramatic, a young theatre and two dance groups plus a summer school, two primary schools and two popular music bands. These facilities permit over 150 young people as well as the adults in the other groups to learn and hone their performance skills.

A reciprocal arrangement with the Crossing church allows groups to use the church if the theatre is fully booked and vice-versa. This benefits both parties and their hirers.

The charity is run entirely by volunteers including the Trustees. They administer the theatre, staff the box office, bar and kiosk, provide technical support for some user groups and maintain the building within the limitations of the insurance cover.

#### **ACHIEVEMENT AND PERFORMANCE**

The charity has maintained its remit to provide facilities for user groups. Legal restrictions due to the Covid-19 pandemic limited usage to educational activity by the Young Theatre group and a dance academy. The initial steps towards a major refurbishment of the service areas were made. The theatre's potential role in revitalising the town centre economy was discussed with the council.

#### **FINANCIAL REVIEW**

Under the provisions of S144(1) of the Charities Act 2006 an audit is not required and the accounts have been subject to independent examination. These accounts together with the independent examiner's report will be submitted to the Charity Commission along with this Annual Report and the Annual Return.

Reserves - To retain a reserve of £4k. This is sufficient to cover the running costs of the theatre should there be no income for one quarter.

The principal sources of funds are the hire of the premises and profits from the bar and kiosk.

Expenditure has supported the charity's objectives by maintaining the building in a fit state for its users and for public performances.

The charity has no investments.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Acorn Community Theatre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13th January 2020. It is registered as a charity with the Charity Commission.

**ACORN COMMUNITY THEATRE LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 30 APRIL 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Directors and trustees**

Appointment by Board of Directors followed by election at AGM. Certain Trustees are nominated by the three founder groups as stipulated in the M&A.

The charity is overseen by a Board of Trustees whose members are also directors of the limited company. Specific directors have responsibility for overseeing some functions and the work of volunteers.

There are Health & Safety, Data Protection, Safeguarding, IT, Age Verification and Conflict of Interest policies. Within Health & Safety there are Fire, Legionella and Performance risk assessments. A conflict of interest policy was adopted at the 2018 AGM.

In addition there is a Code of Conduct for volunteers and trustees plus Guidance for Trustees and a Complaints Procedure. Together these are used to manage risk. Financial risks are controlled by adherence to a spending code.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05453546 (England and Wales)

**Registered Charity number**

1115847

**Registered office**

Queen Street  
Worksop  
Nottinghamshire  
S80 2AN

**Trustees**

Miss Z Banyard  
Mrs H A Hawes  
Mrs J E Hurst  
Miss G M Wenger  
Dr I R McKeer  
Mr J E Murdoch  
Mr A Darksus  
Ms J Hill

**Company Secretary**

Mr J E Murdoch

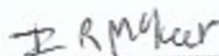
**Independent Examiner**

Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 27 September 2021 and signed on its behalf by:



Dr I R McKeer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ACORN COMMUNITY THEATRE LIMITED**

**Independent examiner's report to the trustees of Acorn Community Theatre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the 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.

*J. Brown*

J Brown  
Brown & Co.  
9 Sparken Hill  
Worksop  
Nottinghamshire  
S80 1AX

Date: *27* September 2021

**ACORN COMMUNITY THEATRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		34,458	-	34,458	2,207
<b>Charitable activities</b>					
Operation of theatre		2,961	-	2,961	38,636
<b>Total</b>		<u>37,419</u>	<u>-</u>	<u>37,419</u>	<u>40,843</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Operation of theatre		19,396	-	19,396	51,714
<b>NET INCOME/(EXPENDITURE)</b>		<u>18,023</u>	<u>-</u>	<u>18,023</u>	<u>(10,871)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		58,202	-	58,202	69,073
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>76,225</u></u>	<u><u>-</u></u>	<u><u>76,225</u></u>	<u><u>58,202</u></u>

The notes form part of these financial statements

**ACORN COMMUNITY THEATRE LIMITED**

**BALANCE SHEET**

**30 APRIL 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	19,728	-	19,728	21,761
<b>CURRENT ASSETS</b>					
Stocks	6	2,350	-	2,350	2,350
Debtors	7	794	-	794	776
Cash at bank and in hand		57,123	-	57,123	37,888
		<u>60,267</u>	<u>-</u>	<u>60,267</u>	<u>41,014</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,770)	-	(3,770)	(4,573)
		<u>56,497</u>	<u>-</u>	<u>56,497</u>	<u>36,441</u>
<b>NET CURRENT ASSETS</b>					
		<u>56,497</u>	<u>-</u>	<u>56,497</u>	<u>36,441</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>76,225</u>	<u>-</u>	<u>76,225</u>	<u>58,202</u>
<b>NET ASSETS</b>					
		<u>76,225</u>	<u>-</u>	<u>76,225</u>	<u>58,202</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>76,225</u>	<u>58,202</u>
<b>TOTAL FUNDS</b>				<u>76,225</u>	<u>58,202</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

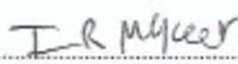
The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on ... September 2021 and were signed on its behalf by:

  
 Dr I R McKeer - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance, 15% on reducing balance, 10% on cost and 10% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 30 APRIL 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance, 15% on reducing balance, 10% on cost and 10% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2021**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>4,319</u>	<u>3,946</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,207	-	2,207
<b>Charitable activities</b>			
Operation of theatre	38,636	-	38,636
<b>Total</b>	<u>40,843</u>	<u>-</u>	<u>40,843</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of theatre	51,714	-	51,714
<b>NET INCOME/(EXPENDITURE)</b>	<u>(10,871)</u>	<u>-</u>	<u>(10,871)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	69,073	-	69,073
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>58,202</u>	<u>-</u>	<u>58,202</u>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2021**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 May 2020	96,428	1,576	98,004
Additions	2,286	-	2,286
	<hr/>	<hr/>	<hr/>
At 30 April 2021	98,714	1,576	100,290
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 May 2020	75,124	1,119	76,243
Charge for year	4,205	114	4,319
	<hr/>	<hr/>	<hr/>
At 30 April 2021	79,329	1,233	80,562
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 30 April 2021	19,385	343	19,728
	<hr/>	<hr/>	<hr/>
At 30 April 2020	21,304	457	21,761
	<hr/>	<hr/>	<hr/>

**6. STOCKS**

	2021 £	2020 £
Stock	2,350	2,350
	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
VAT	133	776
Sundry debtors prepayments	661	-
	<hr/>	<hr/>
	794	776
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	3,770	4,573
	<hr/>	<hr/>

**9. MOVEMENT IN FUNDS**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
General fund	58,202	18,023	76,225
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	58,202	18,023	76,225
	<hr/>	<hr/>	<hr/>

**ACORN COMMUNITY THEATRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2021**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,419	(19,396)	18,023
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>37,419</u>	<u>(19,396)</u>	<u>18,023</u>

**Comparatives for movement in funds**

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
<b>Unrestricted funds</b>			
General fund	69,073	(10,871)	58,202
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>69,073</u>	<u>(10,871)</u>	<u>58,202</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,843	(51,714)	(10,871)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,843</u>	<u>(51,714)</u>	<u>(10,871)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

**11. POST BALANCE SHEET EVENTS**

No events have taken place since the end of the year which need to be shown in these accounts.

**ACORN COMMUNITY THEATRE LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 30 APRIL 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	2,000	2,207
Donations	32,458	-
Covid 19 support grants	<u>34,458</u>	<u>2,207</u>
<b>Charitable activities</b>	2,961	28,309
Events hire/income	-	10,327
Bar and kiosk takings	<u>2,961</u>	<u>38,636</u>
<b>Total incoming resources</b>	<u>37,419</u>	<u>40,843</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>	-	4,304
Event costs	-	5,014
Bar and kiosk purchases	-	1,441
Advertising	7,708	7,964
Rent, water, rates	1,892	20,698
Repairs etc	169	688
Cleaning	2,459	2,954
Insurance	1,281	3,070
Light and heat	504	473
Telephone	331	430
Bank charges	83	83
Sundries	4,205	3,886
Depreciation of fixtures and fittings	114	59
Depreciation of computer equipment	<u>18,746</u>	<u>51,064</u>
<b>Support costs</b>		
<b>Governance costs</b>	650	650
Accountancy and legal fees	<u>19,396</u>	<u>51,714</u>
<b>Total resources expended</b>	<u>18,023</u>	<u>(10,871)</u>
<b>Net income/(expenditure)</b>	<u><u>18,023</u></u>	<u><u>(10,871)</u></u>

This page does not form part of the statutory financial statements

**ACORN COMMUNITY THEATRE LIMITED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 APRIL 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	2,000	2,207
Donations	32,458	-
Covid 19 support grants	<u>34,458</u>	<u>2,207</u>
<b>Charitable activities</b>	2,961	28,309
Events hire/income	-	10,327
Bar and kiosk takings	<u>2,961</u>	<u>38,636</u>
<b>Total incoming resources</b>	<u>37,419</u>	<u>40,843</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>	-	4,304
Event costs	-	5,014
Bar and kiosk purchases	-	1,441
Advertising	7,708	7,964
Rent, water, rates	1,892	20,698
Repairs etc	169	688
Cleaning	2,459	2,954
Insurance	1,281	3,070
Light and heat	504	473
Telephone	331	430
Bank charges	83	83
Sundries	4,205	3,886
Depreciation of fixtures and fittings	114	59
Depreciation of computer equipment	<u>18,746</u>	<u>51,064</u>
<b>Support costs</b>		
<b>Governance costs</b>	650	650
Accountancy and legal fees	<u>19,396</u>	<u>51,714</u>
<b>Total resources expended</b>	<u>18,023</u>	<u>(10,871)</u>
<b>Net income/(expenditure)</b>	<u><u>18,023</u></u>	<u><u>(10,871)</u></u>

This page does not form part of the statutory financial statements