

Charity registration number 1149121 (England and Wales)

Company registration number 08139366

OFF WEST END PLAYS & PLAYWRIGHTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

OFF WEST END PLAYS & PLAYWRIGHTS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Victoria Dickie Diana Jervis-Read Sofie Mason Suzanne Reid Camilla Whitworth-Jones Nelson Fernandez
Charity number (England and Wales)	1149121
Company number	08139366
Registered office	19 Eugene Cotter House Beckway Street London SE17 1QS
Independent examiner	Streets Rowlands Webster Austin House 43 Poole Road Bournemouth Dorset England BH4 9DN

OFF WEST END PLAYS & PLAYWRIGHTS

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OFF WEST END PLAYS & PLAYWRIGHTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of the charity are the advancement of the art of theatre by promoting public knowledge and appreciation of the dramatic arts, in particular as performed outside the West End, and the advancement of education by supporting new playwrights with bursaries, awards, training and other support.

The trustees met these objectives this year by (1) awarding an annual grant of £10K to one emerging 'adopted' playwright under the Adopt A Playwright Award that runs from April to March every year, (2) awarding smaller grants to distinguished runners-up who are 'fostered' over a year, again between April and March, and (3) holding 2 public events showcasing the work of emerging playwrights in staged readings on the main stage of The Criterion Theatre (LET IT LIE by Adam Lawrence and BELONGINGS by Jane Upton).

As the number of 'adopted' and 'fostered' playwrights has grown over the years and as the challenges of forging a sustainable career in theatre have increased, the scope of our support for emerging playwrights has had to broaden. In this accounting year, we raised funds to:

- Run a pilot scheme offering subsidised theatre tickets to help our writers afford to attend live theatre to hone their craft
- Research different models to offer affordable accommodation in London to those of our writers being priced out at a time when, for their writing careers to progress, they most need to be in a city with the highest concentration of theatre venues, theatre jobs, literary agents, commissioning theatre companies etc.
- Source affordable spaces for our writers to write in when their rented accommodation is too small or too chaotic to let them work (e.g. a handful of free country 'retreats' sourced from our current donors and a newly forged partnership with Omnibus Theatre that will offer us free space in their building and in the log cabin extension to be built by us in their backyard).

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities and achievements against objectives

For the period of these accounts, the Trustees prioritised:

- (a) continuing with the Adopt A Playwright Award (finishing Jane Upton's year and supporting the most recent winning playwright John O'Donovan)
- (b) supporting theatre projects of previous participants (12 playwrights were supported – Alice Briganti, Sharmila Chauhan, Roxy Cook, Joanne Gallagher, Lisa Goldman, Will Pattle, Kelly Jones, Adam Lawrence, Peyvand Sadeghian, Tommy Sissons, John Webber and Corey Weekes)
- (c) piloting Adoptix, a subsidised ticket scheme offering 24 tickets (from September 2024 to August 2025) to 35 of our playwrights to choose the productions they wish to see and pay £10 towards the cost of the ticket while we top up to a maximum £40 per ticket
- (d) researching the possibility of extending the scope of the award to offer affordable accommodation to our playwrights, thanks to a research grant from Commonweal Housing, a charity that helps "find housing-based solutions to wider social problems".

OFF WEST END PLAYS & PLAYWRIGHTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Financial review and reserves policy

The trustees' policy is to maintain free reserves, being unrestricted funds held as current assets, to cover one year's grant and 6 months of running costs. This level of reserve would allow the charity to continue activities while consideration is given to raising funds in the event of a significant drop in income. This equates to desired reserves of at least £10,500. At 31 July 2025 free reserves stood at £11603.

Structure, governance and management

Off West End Plays and Playwrights Ltd is a company limited by guarantee, without a share capital incorporated on 11 July 2012 and was registered as a charity by the Charity Commission (England and Wales) on 26 September 2012. The charity has no paid staff and is managed and run by the trustees. New trustees are appointed by existing trustees. All directors are trustees and members of the charitable company and guarantee to contribute up to £10 to the assets of the charitable company in the event of it being wound up. The number of such guarantees at 31 July 2025 was 6.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Victoria Dickie
Diana Jervis-Read
Sofie Mason
Suzanne Reid
Camilla Whitworth-Jones
Nelson Fernandez

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

Sofie Mason
Trustee

16 March 2026

OFF WEST END PLAYS & PLAYWRIGHTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OFF WEST END PLAYS & PLAYWRIGHTS

I report to the trustees on my examination of the financial statements of Off West End Plays & Playwrights (the charity) for the year ended 31 July 2025.

Responsibilities and basis of report

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

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Streets Rowlands Webster

Austin House
43 Poole Road
Bournemouth
Dorset
BH4 9DN
England
16 March 2026

OFF WEST END PLAYS & PLAYWRIGHTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
	Notes				
Income from:					
Donations and legacies	3	42,212	39,600	81,812	11,588
Investments	4	74	-	74	47
Total income		42,286	39,600	81,886	11,635
Expenditure on:					
Charitable activities	5	38,500	31,600	70,100	21,659
Total expenditure		38,500	31,600	70,100	21,659
Net income/(expenditure) and movement in funds		3,786	8,000	11,786	(10,024)
Reconciliation of funds:					
Fund balances at 1 August 2024		7,817	-	7,817	17,841
Fund balances at 31 July 2025		11,603	8,000	19,603	7,817

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

OFF WEST END PLAYS & PLAYWRIGHTS

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	-		1,827	
Cash at bank and in hand		28,433		13,988	
		<u>28,433</u>		<u>15,815</u>	
Creditors: amounts falling due within one year	12	(8,830)		(7,998)	
Net current assets			19,603		7,817
			<u>19,603</u>		<u>7,817</u>
The funds of the charity					
Restricted income funds	13		8,000		-
Unrestricted funds	14		11,603		7,817
			<u>19,603</u>		<u>7,817</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16 March 2026

Sofie Mason
Trustee

Company registration number 08139366 (England and Wales)

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Off West End Plays & Playwrights is a private company limited by guarantee incorporated in England and Wales. The registered office is 19 Eugene Cotter House, Beckway Street, London, SE17 1QS.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The charity has no employees.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	42,212	39,600	81,812	11,588	-	11,588

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	74	47

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
	70,100	10,706
Analysis by fund		
Unrestricted funds	38,500	21,659
Restricted funds	31,600	-
	<u>70,100</u>	<u>21,659</u>

6 Grants payable

	2025 £	2024 £
Grants to individuals	10,000	10,000

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	650	-

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

8 Trustees

(Continued)

Trustee S Mason received payments totaling £11500 for professional services provided to the Charity.
Trustee D Jervis-Read received payment of £5000 for professional services to the Charity.

Trustee N Fernandez made a donation to the Charity of £675
Trustee V Dickie made a donation to the Charity of £400
Trustee A Whitworth-Jones made a donation to the Charity of £500

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	-	1,827

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	8,050	7,398
Accruals and deferred income	780	600
	8,830	7,998

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
Novel Theatre - Adoptix	-	39,600	(31,600)	8,000

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	At 31 July 2025 £
General funds	7,817	42,286	(38,500)	11,603

Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	17,841	11,635	(21,659)	7,817

15 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Current assets/(liabilities)	11,603	8,000	19,603
	<u>11,603</u>	<u>8,000</u>	<u>19,603</u>

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 July 2024:			
Current assets/(liabilities)	7,817	-	7,817
	<u>7,817</u>	<u>-</u>	<u>7,817</u>

OFF WEST END PLAYS & PLAYWRIGHTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 JULY 2025*

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Document Activity Report

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Victoria Dickie Pending

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Date	Activity
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