

# LITTLE ACTORS THEATRE COMPANY

England & Wales · Charity number 1155249

## Details

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**Other names** LATC

**Status** Registered

**Legal form** Charitable company

**Company number** [07151719](#)

**Registered** 2014-01-09

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

## Contact

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**Address** Neston Town Council  
Neston Area Office  
Town Hall  
High Street  
Neston  
CH64 9TR

**Phone** 07385 849864

**Email** [mail@littleactorstheatre.com](mailto:mail@littleactorstheatre.com)

**Website** [www.littleactorstheatre.com](http://www.littleactorstheatre.com)

## Activities

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**Objects:** TO ADVANCE THE ARTS FOR THE PUBLIC BENEFIT BY THE PROMOTION IN PARTICULAR, BUT NOT EXCLUSIVELY, OF THE ART OF DRAMA.

**Activities:** Access for all community performing arts activities for children and dance for adults.

## Classification

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- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- Cheshire West & Chester
- Redbridge

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£56,730	£51,539	-	-
2024-03-31	£60,653	£59,444	-	-
2023-03-31	£69,702	£65,852	-	-
2022-03-31	£67,082	£70,859	-	-
2021-03-31	£55,243	£42,580	-	-

## Trustees

Name	Role	Appointed
Emma Templeman		2022-10-20
Ian Crichton Thomson		2020-04-25
Joanna Harding		2024-01-18
Molly Pinkus		2024-04-25
Natasha Louise Hudson		2025-05-01
Sheila Thomson		2020-04-25
Susan Kendall		2014-10-09

**LITTLE ACTORS THEATRE COMPANY**

England & Wales - Charity number 1155249

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# Accounts

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Registered number  
07151719

Little Actors Theatre Company (A company limited by guarantee)

Report and Unaudited Accounts

31 March 2025

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report**

The Trustees' present their report and financial statements for the year ended 31 March 2025

**Directors**

Mr I Thomson - Chair  
Ms E Templeman - Treasurer  
Miss E M Miller - resigned 22/10/2024  
Mrs S Kendall  
Mrs S Thomson  
Ms J Harding  
Ms M Pinkus - appointed 25/4/2024  
Ms N Hudson - appointed 1/5/2025

**Secretary**

Mrs S Thompson - resigned 27/4/2024  
Ms M Pinkus - appointed 27/4/2024

**Key Personnel:**

Samantha Giblin – Artistic Director

**Accountants**

Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

**Bankers**

Co-operative Bank  
PO Box 250  
Skelmerdale  
WN8 6WT

**Registered office**

25 Sherbourne Avenue,  
Chester  
Cheshire  
CH4 7QU

**Registered number**

Company: 07151719  
Charity: 1155249

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2025**

**Chairs Report**

During this period, the national cost of living crisis impacted significantly on the charity. Numbers, although stable did not increase as there is less disposable income for families and also it is more difficult to secure restricted and unrestricted grants. There is so much more competition for the funds that many trusts tell us they are having to make difficult decisions.

However, children's and young people's workshops in the room operated well. In particular in Neston where numbers grew in the 8-12s group.

InterACT Youth Theatre was selected for National Theatre Connections 2025. So, the group chose a new play called 'Ravers' by Rikki Beadle-Blair. This transferred to the regional venue of Crewe Lyceum and also the Leverhulme Drama Festival in 2025. The group won the festival youth category again and again secured the Best Actress and Best Actor awards for two young cast members.

Sadly due to lack of numbers and difficulty in securing regular staff the London classes based at Wanstead House closed down

In the office space in Neston Town Hall the company had inadvertently become a drop in information and signposting service with a Warm Welcome space and people could drop in and use the space for refreshments. Most significantly people used the stamp selling service to plug a gap where there is no post office in the town. This service became an important asset for the High Street and was supported by Neston Town Council. However, in June 2024 this service had to close down as sufficient funding was not secured to renew the two year lease. Also an alternative proposal to different use of space in the Town Hall was refused by Cheshire West and Chester Council, despite the support of Neston Town Council. So classes continue out of the Town Hall but the office is now based in the home of the Artistic Director

The Board has committed members who are fully supportive of the aims of the charity.

The Artistic Director is always looking at new services and collaborations to offer to local communities and works tirelessly doing this. She graduated with an MA in Applied Theatre (Merit) at Royal Central School of Speech and Drama in 2023 so as to upskill in order to drive the charity forward.

There was positive news on the funding front as selection for The Big Give crowdfund was successful. Also Cheshire West Voluntary Action awarded £6166. Both to support the delivery of the children's workshops. In particular to offer 50% discounts for low income families. Smaller pots of money were successfully secured so the financial picture for 2024-2025 was much brighter.

**Our purposes and activities**

This is primarily achieved through the delivery of professionally led singing, dance and drama activities in two geographical areas. Plus, the provision of youth theatre and adult dance and drama workshops. An open-door policy is applied to ensure access and inclusion is as wide as possible for the benefit of the public. The primary user group is children and young people with some focus on senior adults.

The company relies on grants to cover specific project costs and reasonable charges to cover overheads. Affordability is reflected in the pricing applied.

## **Little Actors Theatre Company (A company limited by guarantee)**

### **Trustees' Report**

**For the year ended 31 March 2025**

#### **Our volunteers**

LATC has volunteers offering different amounts of times and services. From periodic help such as operating lighting and sound equipment, set design and selling raffle tickets at shows to regular assistance with the design and maintenance of the web site. The volunteering no matter how small helps root the charity in the community and contributes to the sustainability of the charity.

50% scholarships are offered to low income families to encourage participation from all demographic backgrounds. Some free places for unwaged families were offered when funding permits.

#### **Financial Review**

The company started the financial year with reserves of £5,782. 2024/25 showed a surplus of £4,875 leaving reserves of £10,657 to carry forward to 2025/26.

LATC's pricing policy offering income related discounts reflects our strategy of enabling all within the community to access our activities.

#### **Reserves Policy and Going Concern**

Reserves Policy and Going Concern Reserves are reviewed to ensure the sustainability of the charity regardless of income dips and peaks in future years. They also bridge the gap between the receiving of income and expenditure, plus as an emergency fund for sudden costs arising such as repairs to equipment etc.

#### **Plans for Future Periods**

The plan for the forthcoming annual repertoire includes the development of the fee discount scheme to widen access and inclusion. The repertoire included collaborations with Cheshire West and Chester Arts Department, LAMDA, National Theatre Connections, the Leverhulme Drama Festival and Theatre Porto where a joint funding bid for twelve months hence is being researched with UKSPF funds.

Links with the community, particularly in Neston continues to strengthen with collaborations with Neston Town Council, the NC&YC, Neston Arts Network Neston Parish Church and Cheshire West and Chester council, CWVAN, CWVA, local councillors, library services, LIVE! Cheshire and the local MP.

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2025**

**Structure, Governance and Management**

**Governing Document**

Little Actors Theatre Company is a Company Limited by Guarantee and a Registered Charity. The Governing Document was amended for the charitable purposes with the services of the Independent Theatre Council in December 2013.

**Appointment of Trustees**

Trustees would be appointed if a vacancy became available and in line with requirements of the Articles of Association.

**Trustee Induction and Training**

Potential Trustees are invited to a Trustees meeting for the opportunity to see the required levels of involvement and commitment. New Trustees would be appointed by a vote of existing Trustees.

Trustees are provided with copies of all policies and procedures and the Articles of Association. New Trustees are invited to visit venues and activities and to familiarise themselves with LATC's activities. The Artistic Director facilitates the practical induction of new Trustees with the provision of all necessary documents.

Training is provided via Cheshire West Voluntary Action. Recent training has included Safeguarding and Child Protection and First Aid.

**Organisation and Responsibility**

There are currently five Trustees. They determine the path the charity takes and oversee the progress. The Artistic Director reports directly to the Trustees and administrates the plans and decisions of the Trustees.

The Trustees are responsible for the delivery of all the legal requirements of reporting and accounting Companies House, HMRC and the Charities Commission in line with the requirements set out in the Articles of Association.

**Related Parties and co-operation with other organisations**

No Trustee received remuneration for their services.

The Charity is able to deliver its services and to raise standards by having close relationships with the National Theatre (Connections), The Lowry, the ITC, Equity and Storyhouse. In the Neston community there are strong community links with Neston Town Council, Cheshire West and Chester councillors, the local MP, Community Partnership Steering Group, the CH64 Events Committee, The Neston Village Fair Committee and Neston Community and Youth Centre.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Trustees' Report**  
**For the year ended 31 March 2025**

**Pay Policy for Senior Staff**

The Artistic Director and all actor/facilitators are free-lance and deliver work on a session basis. Contracts are issued having been approved by ITC/Equity. Rates of pay are reviewed annually and remain in line with Equity minimum or above.

**Risk Management**

On an annual basis the Trustees review all policies and procedures. Amendments are made if required by new legislation or staff recommendation. Particular attention is paid to the Health and Safety Policy and the Child Protection/Safeguarding Policy. Advice and resources are sought from the ITC to ensure all risk management is documented and adhered to.

Risk assessments are produced as required for each event and venue by the Artistic Director in conjunction with the manager at the relevant venue.

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that

The Report was approved by the Board on 6 November 2025

Mrs Emma Templeman  
Director

**Little Actors Theatre Company**  
**Independent Examiners Report to the Trustees of Little Actors Theatre Company**

I report on the accounts of the charitable company for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Finnegan BA ACA  
Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

06/11/2025

**Little Actors Theatre Company (A company limited by guarantee)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2025**

	Notes	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-		-	
Charitable activities	3	16,914	39,816	56,730	51,558
Investments		-	240	240	134
Activities for generating funds	2	-	2,797	2,797	6,395
Trading activities - nurseries		-	1,305	1,305	2,700
<b>Total Incoming Resources</b>		<b>16,914</b>	<b>44,158</b>	<b>61,072</b>	<b>60,787</b>
Fundraising costs	5	-	514	514	2,096
Charitable activities	4	15,064	36,475	51,539	56,879
Trading activities		-	-	-	
Governance costs	6	-	4,144	4,144	1,695
<b>Total Resources Expended</b>		<b>15,064</b>	<b>41,133</b>	<b>56,197</b>	<b>60,670</b>
<b>Net Incoming (outgoing) resources</b>		<b>1,850</b>	<b>3,025</b>	<b>4,875</b>	<b>117</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funds brought forward</b>			<b>5,782</b>	<b>5,782</b>	<b>5,665</b>
<b>Total funds carried forward</b>	14	<b>1,850</b>	<b>8,807</b>	<b>10,657</b>	<b>5,782</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Balance Sheet**  
**as at 31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	49	65
<b>Current assets</b>			
Stocks		407	328
Debtors	11	582	3,834
Cash at bank and in hand		15,595	10,484
		<u>16,584</u>	<u>14,646</u>
<b>Creditors: amounts falling due within one year</b>			
	12	(5,976)	(8,929)
<b>Net current assets</b>		<u>10,608</u>	<u>5,717</u>
<b>Net assets</b>		<u>10,657</u>	<u>5,782</u>
<b>Funds</b>			
	14		
Unrestricted funds		8,807	5,782
Restricted funds		1,850	-
<b>Total funds</b>		<u>10,657</u>	<u>5,782</u>

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

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

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

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

Mrs Emma Templeman  
 Director

Approved by the board on 6 November 2025

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention, and in accordance with the Charities' SORP(FRS102), applicable accounting standards and the Companies Act 2006.

***Going Concern***

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the reserves for the charity, sufficient to be able to continue as a going concern.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Business equipment	25% reducing balance
Computer equipment	over 3 years

***Incoming Resources***

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been

***Volunteers and donated services and facilities***

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

***Funds***

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>2</b>	<b>Activities for generating funds</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	T shirts	-	143	143	129
	Tuck Shop	-	319	319	339
	Fundraising	-	2,203	2,203	4,106
	Stamps	-	132	132	1,821
		<u>-</u>	<u>2,797</u>	<u>2,797</u>	<u>6,395</u>
<b>3</b>	<b>Charitable Activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Theatre Clubs	15,914	23,646	39,560	31,060
	Easter/Summer/Autumn Course	-	3,235	3,235	3,290
	Interact	1,000	5,585	6,585	7,159
	Spacehive	-	-	-	6,107
	Box office	-	1,453	1,453	1,162
	Shows and workshops	-	5,897	5,897	2,200
	Adult Dance	-	-	-	580
		<u>16,914</u>	<u>39,816</u>	<u>56,730</u>	<u>51,558</u>
<b>4</b>	<b>Direct Charitable Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Theatre Clubs	14,064	19,901	33,965	39,553
	Summer	-	5,057	5,057	3,305
	InterAct	1,000	8,042	9,042	3,241
	Spacehive	-	-	-	7,183
	Stanney Fields	-	-	-	999
	Shows and workshops	-	3,475	3,475	1,972
	Dance	-	-	-	626
		<u>15,064</u>	<u>36,475</u>	<u>51,539</u>	<u>56,879</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**5 Fundraising costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Tuck shop	-	298	298	138
T shirts	-	87	87	234
Postage stamps	-	129	129	1,724
	<u>-</u>	<u>514</u>	<u>514</u>	<u>2,096</u>

**6 Governance Costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Office rent	-	2,425	2,425	-
Accountancy	-	1,226	1,226	1,174
Insurance	-	493	493	499
Other	-	-	-	22
	<u>-</u>	<u>4,144</u>	<u>4,144</u>	<u>1,695</u>

**7 Grants Paid**

No grants were paid in the year, nor in the previous year

**8 Trustees remuneration and staff costs**

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them  
The following costs were included within charitable activities:

**9 Operating Outgoings**

The operating outgoings are stated after charging:

	<b>2025</b>	<b>2024</b>
	£	£
Depreciation - owned assets	16	22
	<u>16</u>	<u>22</u>

**10 Tangible fixed assets**

	<b>Plant and machinery etc</b>
	£
<b>Cost</b>	
At 1 April 2024	1,088
Additions	-
At 31 March 2025	<u>1,088</u>
<b>Depreciation</b>	
At 1 April 2024	1,023
Charge for the year	16
At 31 March 2025	<u>1,039</u>
<b>Net book value</b>	
At 31 March 2025	<u>49</u>
At 31 March 2024	<u>65</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

<b>11 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	495	3,747
Other debtors	87	87
	<u>582</u>	<u>3,834</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	2,063
Trade creditors	5,120	6,010
Other creditors	856	856
	<u>5,976</u>	<u>8,929</u>

**13 Related party disclosures**

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

**Controlling Entity**

The charity is controlled by the trustees who are all directors of the company.

**14 Statement of funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2024	-	5,782	5,782
Income	16,914	44,158	61,072
Expenditure	(15,064)	(41,133)	(56,197)
Transfer			-
At 31 March 2025	<u>1,850</u>	<u>8,807</u>	<u>10,657</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2025**

**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes

	<b>Balances at 1/04/2024</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balances at 31/03/2025</b>
CWaC	-			-
Neston Town Council	-	2,500	2,500	-
Essar Oil	-	1,000	1,000	-
Balducci Jewellers	-	1,000	1,000	-
Asda	-	500	500	-
Masons	-	300	300	-
Spacehive	-	3,598	3,598	-
Cheshire West Voluntary Action	-	6,166	6,166	-
Arts Society Wirral	-	350	-	350
John Thaw	-	1,000	-	1,000
Shop4Neston	-	500	-	500
	<u>-</u>	<u>16,914</u>	<u>15,064</u>	<u>1,850</u>

**16 Other information**

Little Actors Theatre Company is a charitable company limited by guarantee in England and Wales  
 It's registered number is 07151719, and it's registered address is 25 Sherbourne Avenue, Chester, CH4 7QU

**LITTLE ACTORS THEATRE COMPANY**

England & Wales - Charity number 1155249

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# Accounts

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Registered number  
07151719

Little Actors Theatre Company (A company limited by guarantee)

Report and Unaudited Accounts

31 March 2024

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report**

The Trustees' present their report and financial statements for the year ended 31 March 2024

**Directors**

Mr I Thomson - Chair  
Ms E Templeman - Treasurer  
Miss E M Miller  
Mrs S Kendall  
Mrs S Thomson  
Ms J Harding - appointed 18/1/2024  
Ms M Pinkus - appointed 25/4/2024  
Mrs S Wright - Resigned 30/10/2023

**Secretary**

Mrs S Thompson

**Key Personnel:**

Samantha Giblin – Artistic Director

**Accountants**

Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

**Bankers**

Co-operative Bank  
PO Box 250  
Skelmerdale  
WN8 6WT

**Registered office**

9 Carlton Close  
Parkgate  
Cheshire  
CH64 6TD

**Registered number**

Company: 07151719  
Charity: 1155249

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2024**

**Chairs Report**

During this period, the national cost of living crisis impacted significantly on the charity. Numbers, although stable did not increase as there is less disposable income for families and also it is more difficult to secure restricted and unrestricted grants. There is so much more competition for the funds that many trusts tell us they are having to make difficult decisions.

However, children's and young people's workshops in the room operated well. In particular in Neston where numbers grew in the 8-12s group.

InterACT Youth Theatre was not selected for National Theatre Connections, so, the group chose an extant Connections play 'The Snow Dragons' to perform at the Leverhulme Drama Festival in 2024. The group won the festival youth category and again secured the Best Actress and Best Actor awards for two young cast members. The group also won the Cheshire West Voluntary Arts Award for Best Children and Youth Arts provision. In October 2023, the group performed 'Reflections' which was a Cheshire West and Chester commission. The group created a verbatim theatre piece on the theme of COVID-19 reflections of local people and their own voices. This was performed in Stanney Fields Park at the COVID-19 white birch tree circle memorial and at Theatre Porto.

Sadly, adult dance class were cancelled due to lack of numbers and a lack of willingness to book in advance.

The professional company of actors again presented the Pantomime 'Cinderella' in Neston Town Hall and with a Grotto on offer. The show toured to three schools.

In London, the classes based at Wanstead House continued for ages 5 - 16 including LAMDA classes. A public Christmas show was presented and the Youth theatre began rehearsals with 'Remote' by Stef Smith for presentation at the Waltham Forest Drama Festival in March 2024. A young actor won the Most Promising Young Actor Award. The Theatre Tots class did run for two terms but then numbers faded again.

In the office space in Neston Town Hall the company had inadvertently become a drop in information and signposting service. Also, Warm Welcome space was granted and people could drop in and use the space for refreshments. Most significantly people used the stamp selling service to plug a gap where there is no post office in the town. This service became an important asset for the High Street and was supported by Neston Town Council.

The Board has committed members who are fully supportive of the aims of the charity.

The Artistic Director is always looking at new services and collaborations to offer to local communities and works tirelessly doing this. She graduated with an MA in Applied Theatre (Merit) at Royal Central School of Speech and Drama so as to upskill in order to drive the charity forward. Two Associate Directors took on some of the Artistic Directors duties but she remained steering the company through the financial year.

**Our purposes and activities**

This is primarily achieved through the delivery of professionally led singing, dance and drama activities in two geographical areas. Plus, the provision of youth theatre and adult dance and drama workshops. An open-door policy is applied to ensure access and inclusion is as wide as possible for the benefit of the public. The primary user group is children and young people with some focus on senior adults.

The company relies on grants to cover specific project costs and reasonable charges to cover overheads. Affordability is reflected in the pricing applied.

## **Little Actors Theatre Company (A company limited by guarantee)**

### **Trustees' Report**

**For the year ended 31 March 2024**

#### **Our volunteers**

LATC has volunteers offering different amounts of times and services. From periodic help such as operating lighting and sound equipment, set design and selling raffle tickets at shows to regular assistance with the design and maintenance of the web site. The volunteering no matter how small helps root the charity in the community and contributes to the sustainability of the charity.

50% scholarships are offered to low income families to encourage participation from all demographic backgrounds. Some free places for unwaged families were offered when funding permits.

#### **Financial Review**

The company started the financial year with reserves of £5,665. 2023/24 showed a surplus of £117 leaving reserves of £5,782 to carry forward to 2024/25.

LATC's pricing policy offering income related discounts reflects our strategy of enabling all within the community to access our activities.

#### **Reserves Policy and Going Concern**

Reserves Policy and Going Concern Reserves are reviewed to ensure the sustainability of the charity regardless of income dips and peaks in future years. They also bridge the gap between the receiving of income and expenditure, plus as an emergency fund for sudden costs arising such as repairs to equipment etc.

#### **Plans for Future Periods**

The plan for the forthcoming annual repertoire includes the development of the fee discount scheme to widen access and inclusion. The repertoire included collaborations with Cheshire West and Chester Arts Department, LAMDA, National Theatre Connections, the Leverhulme Drama Festival and Theatre Porto where a joint funding bid for twelve months hence is being researched with UKSPF funds.

Links with the community, particularly in Neston continues to strengthen with collaborations with Neston Town Council, the NC&YC, Neston Arts Network Neston Parish Church and Cheshire West and Chester council, CWVAN, CWVA, local councillors, library services, LIVE! Cheshire and the local MP.

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2024**

**Structure, Governance and Management**

**Governing Document**

Little Actors Theatre Company is a Company Limited by Guarantee and a Registered Charity. The Governing Document was amended for the charitable purposes with the services of the Independent Theatre Council in December 2013.

**Appointment of Trustees**

Trustees would be appointed if a vacancy became available and in line with requirements of the Articles of Association.

**Trustee Induction and Training**

Potential Trustees are invited to a Trustees meeting for the opportunity to see the required levels of involvement and commitment. New Trustees would be appointed by a vote of existing Trustees.

Trustees are provided with copies of all policies and procedures and the Articles of Association. New Trustees are invited to visit venues and activities and to familiarise themselves with LATC's activities. The Artistic Director facilitates the practical induction of new Trustees with the provisional of all necessary documents.

Training is provided via Cheshire West Voluntary Action. Recent training has included Safeguarding and Child Protection and First Aid.

**Organisation and Responsibility**

There are currently five Trustees. They determine the path the charity takes and oversee the progress. The Artistic Director reports directly to the Trustees and administrates the plans and decisions of the Trustees.

The Trustees are responsible for the delivery of all the legal requirements of reporting and accounting Companies House, HMRC and the Charities Commission in line with the requirements set out in the Articles of Association.

**Related Parties and co-operation with other organisations**

No Trustee received remuneration for their services.

The Charity is able to deliver its services and to raise standards by having close relationships with the National Theatre (Connections), The Lowry, the ITC, Equity and Storyhouse. In the Neston community there are strong community links with Neston Town Council, Cheshire West and Chester councillors, the local MP, CAN Group, the CH64 Events Committee, The Neston Village Fair Committee and Neston Community and Youth Centre.

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2024**

**Pay Policy for Senior Staff**

The Artistic Director and all actor/facilitators are free-lance and deliver work on a session basis. Contracts are issued having been approved by ITC/Equity. Rates of pay are reviewed annually and remain in line with Equity minimum or above.

**Risk Management**

On an annual basis the Trustees review all policies and procedures. Amendments are made if required by new legislation or staff recommendation. Particular attention is paid to the Health and Safety Policy and the Child Protection/Safeguarding Policy. Advice and resources are sought from the ITC to ensure all risk management is documented and adhered to.

Risk assessments are produced as required for each event and venue by the Artistic Director in conjunction with the manager at the relevant venue.

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that

The Report was approved by the Board on 22 October 2024

Mrs Emma Templeman  
Director

**Little Actors Theatre Company**  
**Independent Examiners Report to the Trustees of Little Actors Theatre Company**

I report on the accounts of the charitable company for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Finnegan BA ACA  
Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

22 October 2024

**Little Actors Theatre Company (A company limited by guarantee)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Notes	2024 Restricted £	2024 Unrestricted £	2024 Total £	2023 Total £
<b>Income and endowments from:</b>					
Charitable activities	3	13,741	37,817	51,558	69,702
Investments		-	134	134	18
Activities for generating funds	2	-	6,395	6,395	1,190
Trading activities - nurseries		-	2,700	2,700	-
<b>Total Incoming Resources</b>		<b>13,741</b>	<b>47,046</b>	<b>60,787</b>	<b>70,910</b>
Fundraising costs	5	-	2,096	2,096	-
Charitable activities	4	13,741	43,138	56,879	65,852
Trading activities		-	-	-	-
Governance costs	6	-	1,695	1,695	6,483
<b>Total Resources Expended</b>		<b>13,741</b>	<b>46,929</b>	<b>60,670</b>	<b>72,335</b>
<b>Net Incoming (outgoing) resources</b>		<b>-</b>	<b>117</b>	<b>117</b>	<b>- 1,425</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funds brought forward</b>		<b>-</b>	<b>5,665</b>	<b>5,665</b>	<b>7,090</b>
<b>Total funds carried forward</b>	14	<b>-</b>	<b>5,782</b>	<b>5,782</b>	<b>5,665</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Balance Sheet**  
**as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	65	87
<b>Current assets</b>			
Stocks		328	165
Debtors	11	3,834	3,717
Cash at bank and in hand		10,484	7,997
		<u>14,646</u>	<u>11,879</u>
<b>Creditors: amounts falling due within one year</b>			
	12	(8,929)	(6,301)
<b>Net current assets</b>		<u>5,717</u>	<u>5,578</u>
<b>Net assets</b>		<u>5,782</u>	<u>5,665</u>
<b>Funds</b>			
	14		
Unrestricted funds		5,782	5,665
Restricted funds		-	-
<b>Total funds</b>		<u>5,782</u>	<u>5,665</u>

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

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

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

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

Mrs Emma Templeman  
 Director  
 Approved by the board on 22 October 2024

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention, and in accordance with the Charities' SORP(FRS102), applicable accounting standards and the Companies Act 2006.

***Going Concern***

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the reserves for the charity, sufficient to be able to continue as a going concern.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Business equipment	25% reducing balance
Computer equipment	over 3 years

***Incoming Resources***

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been

***Volunteers and donated services and facilities***

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

***Funds***

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

<b>2 Activities for generating funds</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
T shirts	-	129	129	165
Tuck Shop	-	339	339	404
Fundraising	-	4,106	4,106	621
Postage stamps	-	1,821	1,821	
	<u>-</u>	<u>6,395</u>	<u>6,395</u>	<u>1,190</u>

<b>3 Charitable Activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Clubs	6,200	24,860	31,060	56,997
Easter/Summer/Autumn Course	500	2,790	3,290	3,256
Interact	1,032	6,127	7,159	8,385
Spacehive	6,009	98	6,107	-
Box office	-	1,162	1,162	607
Shows and workshops grants	-	2,200	2,200	-
Adult Dance	-	580	580	457
	<u>13,741</u>	<u>37,817</u>	<u>51,558</u>	<u>69,702</u>

<b>4 Direct Charitable Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
			-	
Theatre Clubs	6,200	33,353	39,553	54,693
Summer	500	2,805	3,305	3,023
InterAct	1,032	2,209	3,241	8,136
Spacehive	6,009	1,174	7,183	-
Stanney Fields	-	999	999	-
Shows and workshops	-	1,972	1,972	-
Dance	-	626	626	-
	<u>13,741</u>	<u>43,138</u>	<u>56,879</u>	<u>65,852</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**5 Fundraising costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Tuck shop	-	138	138	-
T shirts	-	234	234	-
Postage stamps	-	1,724	1,724	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		2,096	2,096	

**6 Governance Costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	£	£	£	£
Office rent	-	-	-	4,845
Accountancy	-	1,174	1,174	1,155
Insurance	-	499	499	454
Other	-	22	22	29
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		1,695	1,695	6,483

**7 Grants Paid**

No grants were paid in the year, nor in the previous year

**8 Trustees remuneration and staff costs**

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them  
The following costs were included within charitable activities:

**9 Operating Outgoings**

The operating outgoings are stated after charging:

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation - owned assets	22	29
	<u>          </u>	<u>          </u>
	22	29

**10 Tangible fixed assets**

	<b>Plant and machinery etc</b>
	£
<b>Cost</b>	
At 1 April 2023	1,088
Additions	-
At 31 March 2024	<u>          </u>
	1,088
<b>Depreciation</b>	
At 1 April 2023	1,001
Charge for the year	22
At 31 March 2024	<u>          </u>
	1,023
<b>Net book value</b>	
At 31 March 2024	<u>          </u>
At 31 March 2023	<u>          </u>
	65
	87

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

<b>11 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	3,747	3,476
Other debtors	87	241
	<u>3,834</u>	<u>3,717</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
Bank loans and overdrafts	2,063	-
Trade creditors	6,010	-
Other creditors	856	6,301
	<u>8,929</u>	<u>6,301</u>

**13 Related party disclosures**

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

**Controlling Entity**

The charity is controlled by the trustees who are all directors of the company.

**14 Statement of funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	£	£	£
At 1 April 2023		5,665	5,665
Income	13,741	47,046	60,787
Expenditure	(13,741)	(46,929)	(60,670)
Transfer			-
At 31 March 2024	<u>-</u>	<u>5,782</u>	<u>5,782</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes

	<b>Balances at 1/04/2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balances at 31/03/2023</b>
CWaC		450	450	-
Neston Town Council	-	3,000	3,000	-
Co-op	-	1,032	1,032	-
Spacehive	-	5,509	5,509	-
Masons	-	300	300	-
Cheshire Community Foundation	-	1,250	1,250	-
John Thaw Foundation	-	1,000	1,000	-
Arts Society Wirral	-	700	700	-
Local Giving		500	500	
	<u>-</u>	<u>13,741</u>	<u>13,741</u>	<u>-</u>

**16 Other information**

Little Actors Theatre Company is a charitable company limited by guarantee in England and Wales. It's registered number is 07151719, and it's registered address is 9 Carlton Close, Parkgate Cheshire, CH64 6TD

**Little Actors Theatre Company (A company limited by guarantee)**  
**Detailed profit and loss account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Theatre Club E11	11,466	15,806
Theatre Club CH64	12,394	11,816
Interact CH64	6,127	6,916
Summer Course	2,790	1,140
Dance	580	457
Workshops	1,400	90
T Shirts	129	165
Nurseries	2,700	750
Schools	800	-
Box Office	1,162	607
Fund raising	4,106	621
Tuck shop	339	404
Stamps	1,821	-
Grants	14,839	32,121
	<u>60,653</u>	<u>70,893</u>
 <b>Cost of sales</b>		
Purchases	<u>1,226</u>	<u>582</u>
 <b>Administrative expenses</b>		
Employee costs:		
Facilitators and Artistic director	37,430	49,950
Wages and salaries	1,175	198
Staff training and welfare	-	312
Travel and subsistence	-	1,053
	<u>38,605</u>	<u>51,513</u>
Premises costs:		
Rent - room hire	8,275	10,507
Rent - office	4,500	4,845
	<u>12,775</u>	<u>15,352</u>
General administrative expenses:		
Telephone and fax	228	117
Internet	267	33
Postage	1,724	-
Stationery and postage	36	90
Printing	348	395
Subscriptions	1,633	1,828
Bank charges	-	26
Insurance	499	454
Repairs and maintenance	-	40
Depreciation	22	29
T Shirts	234	-
Tuck shop	138	424
Sundry expenses	1,447	(42)
	<u>6,576</u>	<u>3,394</u>
Legal and professional costs:		
Accountancy fees	1,174	1,155
Advertising and PR	234	300
DBS checks	80	40
	<u>1,488</u>	<u>1,495</u>
	<u>59,444</u>	<u>71,754</u>

**LITTLE ACTORS THEATRE COMPANY**

England & Wales - Charity number 1155249

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# Accounts

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Registered number  
07151719

Little Actors Theatre Company (A company limited by guarantee)

Report and Unaudited Accounts

31 March 2023

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report**

The Trustees' present their report and financial statements for the year ended 31 March 2023

**Directors**

Mr I Thomson - Chair  
Mr E Parry - Chair - resigned 28 June 2022  
Mrs S Wright - Treasurer  
Miss E M Miller  
Mrs S Kendall  
Mrs S Thomson  
Ms E Templeman - appointed 20 October 2022

**Secretary**

Mrs S Kendall - resigned 13 April 2022  
Mrs S Thompson - appointed 13 April 2022

**Key Personnel:**

Samantha Giblin – Artistic Director

**Accountants**

Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

**Bankers**

Co-operative Bank  
PO Box 250  
Skelmerdale  
WN8 6WT

**Registered office**

9 Carlton Close  
Parkgate  
Cheshire  
CH64 6TD

**Registered number**

Company: 07151719  
Charity: 1155249

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2023**

**Chairs Report**

During this period the Coronavirus Pandemic still impacted although in a more reduced way. Working in spaces opened up with less and less restrictions. Grants both restricted and unrestricted were successfully secured.

Brightlights Theatre managed to resume in a larger space in Neston Town Hall and rehearsed for the Cheshire One Act Festival at Storyhouse in March 2023. One of the actors won the best actor award.

Children's and young people's workshops in the room operated well. In particular in Neston where numbers grew.

InterACT Youth Theatre again participated in National Theatre Connections choosing 'The Heights' by Lisa McGee. Home shows were followed by a transfer to The Lowry. Plus at the Leverhulme Festival winning the Best Actress Award and the overall competition winners. There was also an adjudicators award for best comedy moment for two young actresses.

The Junior InterACT Youth Theatre entered the Leverhulme Drama Festival with 'Romeo and Juliet – in our own words' and the young lead actor won the Best Actor Award.

Adult dance class resumed post-pandemic.

The professional company of actors again presented the Scrooge Christmas show in Neston Town Hall with a fundraising Grotto on offer.

In London the classes based at Wanstead House continued for ages 5 - 16 including LAMDA classes. A public Christmas show was presented and the Youth theatre began rehearsals with 'Variations' for presentation later in the year at Wanstead High School. Sadly the Theatre Tots class did not have enough participants so went on hold.

In June 2022 a space was secured in Neston Town Hall to act as office and storage space with room for meetings. Enough fundraising has been secured to pay the rent for the two years of the lease

The Board has committed members who are fully supportive of the aims of the charity.

The Artistic Director is always looking at new services and collaborations to offer to local communities and works tirelessly doing this. She undertook an MA in Applied Theatre at Royal Central School of Speech and Drama so as to upskill in order to drive the charity forward. Two Associate Directors took on some of the Artistic Directors duties but she remained steering the company through the financial year.

**Our purposes and activities**

This is primarily achieved through the delivery of professionally led singing, dance and drama activities in two geographical areas. Plus, the provision of youth theatre and adult dance and drama workshops. An open-door policy is applied to ensure access and inclusion is as wide as possible for the benefit of the public. The primary user group is children and young people with some focus on senior adults.

The company relies on grants to cover specific project costs and reasonable charges to cover overheads. Affordability is reflected in the pricing applied.

**Little Actors Theatre Company (A company limited by guarantee)**

**Trustees' Report**

**For the year ended 31 March 2023**

**Our volunteers**

LATC has volunteers offering different amounts of times and services. From periodic help such as operating lighting and sound equipment, set design and selling raffle tickets at shows to regular assistance with the design and maintenance of the web site. The volunteering no matter how small helps root the charity in the community and contributes to the sustainability of the charity.

50% scholarships are offered to low income families to encourage participation from all demographic backgrounds. Some free places for unwaged families were offered when funding permits and as part of the Holiday Activity Fund 2022 for the summer course.

**Financial Review**

The company started the financial year with reserves of £7,090. 2022/23 showed a deficit of £1,425 leaving reserves of £5,665 to carry forward to 2023/24.

LATC's pricing policy offering income related discounts reflects our strategy of enabling all within the community to access our activities.

**Reserves Policy and Going Concern**

Reserves Policy and Going Concern Reserves are reviewed to ensure the sustainability of the charity regardless of income dips and peaks in future years. They also bridge the gap between the receiving of income and expenditure, plus as an emergency fund for sudden costs arising such as repairs to equipment etc.

**Plans for Future Periods**

The plan for the forthcoming annual repertoire includes the development of the fee discount scheme to widen access and inclusion. The repertoire included collaborations with the National Theatre, The Lowry, Salford Quays, LAMDA and the Leverhulme Drama Festival.

Links with the community, particularly in Neston continues to strengthen with collaborations with the CH64 Events Committee, plus strong bonds with Neston Town Council, the NC&YC, Neston Arts Network and Cheshire West and Chester local councillors and the local MP.

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2023**

**Structure, Governance and Management**

**Governing Document**

Little Actors Theatre Company is a Company Limited by Guarantee and a Registered Charity. The Governing Document was amended for the charitable purposes with the services of the Independent Theatre Council in December 2013.

**Appointment of Trustees**

Trustees would be appointed if a vacancy became available and in line with requirements of the Articles of Association.

**Trustee Induction and Training**

Potential Trustees are invited to a Trustees meeting for the opportunity to see the required levels of involvement and commitment. New Trustees would be appointed by a vote of existing Trustees.

Trustees are provided with copies of all policies and procedures and the Articles of Association. New Trustees are invited to visit venues and activities and to familiarise themselves with LATC's activities. The Artistic Director facilitates the practical induction of new Trustees with the provision of all necessary documents.

Training is provided via Cheshire West Voluntary Action. Recent training has included Safeguarding and Child Protection and First Aid.

**Organisation and Responsibility**

There are currently five Trustees. They determine the path the charity takes and oversee the progress. The Artistic Director reports directly to the Trustees and administers the plans and decisions of the Trustees.

The Trustees are responsible for the delivery of all the legal requirements of reporting and accounting Companies House, HMRC and the Charities Commission in line with the requirements set out in the Articles of Association.

**Related Parties and co-operation with other organisations**

No Trustee received remuneration for their services.

The Charity is able to deliver its services and to raise standards by having close relationships with the National Theatre (Connections), The Lowry, the ITC, Equity and Storyhouse. In the Neston community there are strong community links with Neston Town Council, Cheshire West and Chester councillors, the local MP, CAN Group, the CH64 Events Committee, The Neston Village Fair Committee and Neston Community and Youth Centre.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Trustees' Report**  
**For the year ended 31 March 2023**

**Pay Policy for Senior Staff**

The Artistic Director and all actor/facilitators are free-lance and deliver work on a session basis. Contracts are issued having been approved by ITC/Equity. Rates of pay are reviewed annually and remain in line with Equity minimum or above.

**Risk Management**

On an annual basis the Trustees review all policies and procedures. Amendments are made if required by new legislation or staff recommendation. Particular attention is paid to the Health and Safety Policy and the Child Protection/Safeguarding Policy. Advice and resources are sought from the ITC to ensure all risk management is documented and adhered to.

Risk assessments are produced as required for each event and venue by the Artistic Director in conjunction with the manager at the relevant venue.

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that

The Report was approved by the Board on 30 October 2023

Mrs Emma Templeman  
Director

**Little Actors Theatre Company**  
**Independent Examiners Report to the Trustees of Little Actors Theatre Company**

I report on the accounts of the charitable company for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Finnegan BA ACA  
Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

30 October 2023

**Little Actors Theatre Company (A company limited by guarantee)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Notes	2023 Restricted £	2023 Unrestricted £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-		-	
Charitable activities	3	26,544	43,158	69,702	67,082
Investments		-	18	18	3
Activities for generating funds	2	-	1,190	1,190	1,867
Trading activities - nurseries		-	-	-	1,325
<b>Total Incoming Resources</b>		<b>26,544</b>	<b>44,366</b>	<b>70,910</b>	<b>70,277</b>
Fundraising costs					
Charitable activities	4	26,544	39,308	65,852	70,859
Trading activities		-	-	-	
Governance costs	5	-	6,483	6,483	5,732
<b>Total Resources Expended</b>		<b>26,544</b>	<b>45,791</b>	<b>72,335</b>	<b>76,591</b>
<b>Net Incoming (outgoing) resources</b>		-	-	1,425	-
<b>Transfers between funds</b>		-	-	-	-
<b>Funds brought forward</b>			7,090	7,090	13,404
<b>Total funds carried forward</b>	13	-	<b>5,665</b>	<b>5,665</b>	<b>7,090</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Balance Sheet**  
**as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	87	116
<b>Current assets</b>			
Stocks		165	165
Debtors	10	3,717	1,778
Cash at bank and in hand		7,997	20,182
		<u>11,879</u>	<u>22,125</u>
<b>Creditors: amounts falling due within one year</b>			
	11	(6,301)	(15,151)
<b>Net current assets</b>		<u>5,578</u>	<u>6,974</u>
<b>Net assets</b>		<u>5,665</u>	<u>7,090</u>
<b>Funds</b>			
Unrestricted funds		5,665	7,090
Restricted funds		-	-
<b>Total funds</b>		<u>5,665</u>	<u>7,090</u>

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

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

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

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

Mrs Emma Templeman  
 Director  
 Approved by the board on 30 October 2023

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention, and in accordance with the Charities' SORP(FRS102), applicable accounting standards and the Companies Act 2006.

***Going Concern***

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the reserves for the charity, sufficient to be able to continue as a going concern.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Business equipment	25% reducing balance
Computer equipment	over 3 years

***Incoming Resources***

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been

***Volunteers and donated services and facilities***

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

***Funds***

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>2 Activities for generating funds</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
T shirts	-	165	165	228
Tuck Shop	-	404	404	355
Fundraising	-	621	621	1,284
	<u>-</u>	<u>1,190</u>	<u>1,190</u>	<u>1,867</u>
<b>3 Charitable Activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Clubs	22,959	34,038	56,997	53,193
Easter/Summer/Autumn Course	2,116	1,140	3,256	1,372
Interact	1,469	6,916	8,385	5,723
Box office	-	607	607	1,525
Brightlights	-	-	-	1,500
Filming	-	-	-	3,637
Adult Dance	-	457	457	132
	<u>26,544</u>	<u>43,158</u>	<u>69,702</u>	<u>67,082</u>
<b>4 Direct Charitable Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Clubs	22,959	31,734	54,693	50,987
Summer/Autumn Course	2,116	907	3,023	4,490
InterAct	1,469	6,667	8,136	9,408
Filming	-	-	-	3,636
Brightlights	-	-	-	2,339
	<u>26,544</u>	<u>39,308</u>	<u>65,852</u>	<u>70,860</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**5 Governance Costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Office rent	-	4,845	4,845	2,950
Accountancy	-	1,155	1,155	1,104
Insurance	-	454	454	454
Other	-	29	29	1,224
	<u>-</u>	<u>6,483</u>	<u>6,483</u>	<u>5,732</u>

**6 Grants Paid**

No grants were paid in the year, nor in the previous year

**7 Trustees remuneration and staff costs**

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them  
The following costs were included within charitable activities:

**8 Operating Outgoings**

The operating outgoings are stated after charging:

	<b>2023</b>	<b>2022</b>
	£	£
Depreciation - owned assets	<u>29</u>	<u>38</u>
	<u>29</u>	<u>38</u>

**9 Tangible fixed assets**

	<b>Plant and machinery etc</b>
	£
<b>Cost</b>	
At 1 April 2022	1,088
Additions	-
At 31 March 2023	<u>1,088</u>
<b>Depreciation</b>	
At 1 April 2022	972
Charge for the year	29
At 31 March 2023	<u>1,001</u>
<b>Net book value</b>	
At 31 March 2023	<u>87</u>
At 31 March 2022	<u>116</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>10 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,476	426
Other debtors	241	1,352
	<u>3,717</u>	<u>1,778</u>

<b>11 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	-
Trade creditors	-	1,111
Other creditors	6,301	14,040
	<u>6,301</u>	<u>15,151</u>

**12 Related party disclosures**

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

**Controlling Entity**

The charity is controlled by the trustees who are all directors of the company.

**13 Statement of funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2022		7,090	7,090
Income	26,544	44,366	70,910
Expenditure	(26,544)	(45,791)	(72,335)
Transfer			-
At 31 March 2023	<u>-</u>	<u>5,665</u>	<u>5,665</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes

	<b>Balances at 1/04/2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balances at 31/03/2023</b>
CWaC		1,580	1,580	-
Neston Town Council	-	2,500	2,500	-
Edsential CC	-	1,116	1,116	-
Creative Lives	-	200	200	-
Tesco	-	500	500	-
Redbridge Theatre Company	-	7,671	7,671	-
Marjory Boddy Trust	-	1,000	1,000	-
Masons	-	200	200	-
Co-op	-	1,369	1,369	-
Spacehive	-	7,435	7,435	-
Cheshire West Voluntary Action	-	500	500	-
Cheshire Community Foundation	-	1,373	1,373	-
John Thaw Foundation	-	1,000	1,000	-
GODA	-	100	100	-
	<u>-</u>	<u>26,544</u>	<u>26,544</u>	<u>-</u>

**15 Other information**

Little Actors Theatre Company is a charitable company limited by guarantee in England and Wales. It's registered number is 07151719, and it's registered address is 9 Carlton Close, Parkgate Cheshire, CH64 6TD

**LITTLE ACTORS THEATRE COMPANY**

England & Wales - Charity number 1155249

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# Accounts

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Registered number  
07151719

Little Actors Theatre Company (A company limited by guarantee)

Report and Unaudited Accounts

31 March 2022

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report**

The Trustees' present their report and financial statements for the year ended 31 March 2022

**Directors**

Mr E Parry - Chair - resigned 28 June 2022  
Mrs S Wright - Treasurer  
Miss E M Miller  
Mrs S Kendall  
Mr D Giblin - resigned 14 May 2021  
Mr I Thomson  
Mrs S Thomson

**Secretary**

Mrs S Kendall - resigned 13 April 2022  
Mrs S Thompson - appointed 13 April 2022

**Key Personnel:**

Samantha Giblin – Artistic Director

**Accountants**

Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

**Bankers**

HSBC  
PO Box 16  
47 Eastgate Street  
Chester  
CH1 1XW

**Registered office**

9 Carlton Close  
Parkgate  
Cheshire  
CH64 6TD

**Registered number**

Company: 07151719  
Charity: 1155249

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2022**

**Chairs Report**

During this period the Coronavirus Pandemic still impacted. Work could continue but with mask wearing and distancing conditions in place, therefore some adult groups could not resume. Grants both restricted and unrestricted were successfully secured. However, some projects still had to be deferred to 2022-23 so those grants had to be carried over for the purpose they were intended.

Most adult classes and workshops did not continue until the Brightlights Theatre managed to resume in a larger space in Neston Town Hall, to accommodate social distancing. This group resurrected a production of 'The Queen and the Weaver' which was cancelled in 2020. Presented at the Leverhulme Drama Festival and winning the design award for the second time running.

Children's and young people's workshops in the room operated well despite pandemic restrictions. In particular in Neston where the under 12s prepared a Platinum Jubilee Themed play called 'A Right Royal Robbery' – winning the endeavour award at the Leverhulme Drama Festival. The under 8s prepared a Christmas show for parents and was presented with some COVID-19 restrictions in place at Neston Town Hall.

There were still problems accessing local venues in Neston but some organisations were very supportive, such as the Town Hall, Methodist Church, Gladstone Village Hall and Neston Parish Church.

A new junior youth theatre was formed to accommodate the different needs of 11-12 year olds. They prepared 'Meet the Royals' for the Leverhulme Festival. Winning the Best Actress award.

InterACT Youth Theatre again participated in National Theatre Connections choosing 'Variations' by Katie Hims. Home shows were followed by a transfer to The Lowry. Plus at the Leverhulme Festival winning the Best Actor award.

Dance and Tap classes stopped completely as did Nursery services.

The professional company of actors created a small scale tour of 'Shakespeare's Dream' and 'Cinderella', taking it to local venues in November and December 2021.

In London the classes based at Wanstead House continued for ages 2 ½ - 6 including LAMDA classes. Public shows were not possible but the Christmas show was filmed. It was not possible to participate in local festivals.

In April 2021 the free venue in Brook Street was reclaimed by the landlord so all resources went in to a lock up and office work continues via home. A home office in Samantha Giblin's house accommodated the office resources.

The Board has committed members who are fully supportive of the aims of the charity.

The Artistic Director is always looking at new services and collaborations to offer to local communities and works tirelessly doing this.

**Our purposes and activities**

This is primarily achieved through the delivery of professionally led singing, dance and drama activities in two geographical areas. Plus, the provision of youth theatre and adult dance and drama workshops. An open-door policy is applied to ensure access and inclusion is as wide as possible for the benefit of the public. The primary user group is children and young people with some focus on senior adults.

The company relies on grants to cover specific project costs and reasonable charges to cover overheads. Affordability is reflected in the pricing applied.

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**For the year ended 31 March 2022**

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50% scholarships are offered to low income families to encourage participation from all demographic backgrounds. Some free places for unwaged families were offered as part of the Holiday Activity Fund 2021 for the summer course.

**Financial Review**

The company started the financial year with reserves of £13,404. 2021/22 showed a deficit of £6,314 leaving reserves of £7,090 to carry forward to 2022/23.

LATC's pricing policy offering income related discounts reflects our strategy of enabling all within the community to access our activities.

**Reserves Policy and Going Concern**

Reserves Policy and Going Concern Reserves are reviewed to ensure the sustainability of the charity regardless of income dips and peaks in future years. They also bridge the gap between the receiving of income and expenditure, plus as an emergency fund for sudden costs arising such as repairs to equipment etc.

**Plans for Future Periods**

Plans for Future Periods The plan for the forthcoming annual repertoire includes the development of the fee discount scheme to widen access and inclusion. The repertoire included collaborations with the National Theatre, The Lowry, Salford Quays, LAMDA and the Leverhulme Drama Festival.

Links with the community, particularly in Neston continues to strengthen with collaborations with the CH64 Events Committee, plus strong bonds with Neston Town Council, the NC&YC, Neston Arts Network and Cheshire West and Chester local councillors and the local MP.

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2022**

**Structure, Governance and Management**

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Potential Trustees are invited to a Trustees meeting for the opportunity to see the required levels of involvement and commitment. New Trustees would be appointed by a vote of existing Trustees.

Trustees are provided with copies of all policies and procedures and the Articles of Association. New Trustees are invited to visit venues and activities and to familiarise themselves with LATC's activities. The Artistic Director facilitates the practical induction of new Trustees with the provision of all necessary documents.

Training is provided via membership of EPNAVCO. Recent training has included Safeguarding and Child Protection and First Aid.

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There are currently five Trustees. They determine the path the charity takes and oversee the progress. The Artistic Director reports directly to the Trustees and administers the plans and decisions of the Trustees.

The Trustees are responsible for the delivery of all the legal requirements of reporting and accounting Companies House, HMRC and the Charities Commission in line with the requirements set out in the Articles of Association.

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**Little Actors Theatre Company (A company limited by guarantee)**  
**Trustees' Report**  
**For the year ended 31 March 2022**

**Pay Policy for Senior Staff**

The Artistic Director and all actor/facilitators are free-lance and deliver work on a session basis. Contracts are issued having been approved by ITC/Equity. Rates of pay are reviewed annually and remain in line with Equity minimum or above.

**Risk Management**

On an annual basis the Trustees review all policies and procedures. Amendments are made if required by new legislation or staff recommendation. Particular attention is paid to the Health and Safety Policy and the Child Protection/Safeguarding Policy. Advice and resources are sought from the ITC to ensure all risk management is documented and adhered to.

Risk assessments are produced as required for each event and venue by the Artistic Director in conjunction with the manager at the relevant venue.

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

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

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- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that

The Report was approved by the Board on 20 October 2022

Mrs S Wright  
Director

**Little Actors Theatre Company**  
**Independent Examiners Report to the Trustees of Little Actors Theatre Company**

I report on the accounts of the charitable company for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Finnegan BA ACA  
Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

20 October 2022

**Little Actors Theatre Company (A company limited by guarantee)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Notes	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-		-	615
Charitable activities	3	28,191	38,891	67,082	54,943
Investments		-	3	3	3
Activities for generating funds	2	-	1,867	1,867	969
Trading activities - nurseries		-	1,325	1,325	
Grants received - general		-	-	-	300
<b>Total Incoming Resources</b>		<b>28,191</b>	<b>42,086</b>	<b>70,277</b>	<b>56,830</b>
Fundraising costs					
Charitable activities	5	31,141	39,718	70,859	42,580
Trading activities	4	-	-	-	
Governance costs	6		5,732	5,732	1,579
<b>Total Resources Expended</b>		<b>31,141</b>	<b>45,450</b>	<b>76,591</b>	<b>44,159</b>
<b>Net Incoming (outgoing) resources</b>		- 2,950	- 3,364	- 6,314	12,671
<b>Transfers between funds</b>				-	-
<b>Funds brought forward</b>		2,950	10,454	13,404	733
<b>Total funds carried forward</b>	14	<b>-</b>	<b>7,090</b>	<b>7,090</b>	<b>13,404</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Balance Sheet**  
**as at 31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	116	154
<b>Current assets</b>			
Stocks		165	50
Debtors	11	1,778	241
Cash at bank and in hand		20,182	15,507
		<u>22,125</u>	<u>15,798</u>
<b>Creditors: amounts falling due within one year</b>			
	12	(15,151)	(2,548)
<b>Net current assets</b>		<u>6,974</u>	<u>13,250</u>
<b>Net assets</b>		<u>7,090</u>	<u>13,404</u>
<b>Funds</b>			
Unrestricted funds		7,090	10,454
Restricted funds		-	2,950
<b>Total funds</b>		<u>7,090</u>	<u>13,404</u>

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

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

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

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

Mrs S Wright  
 Director

Approved by the board on 20 October 2022

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention, and in accordance with the Charities' SORP(FRS102), applicable accounting standards and the Companies Act 2006.

***Going Concern***

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the reserves for the charity, sufficient to be able to continue as a going concern.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Business equipment	25% reducing balance
Computer equipment	over 3 years

***Incoming Resources***

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been

***Volunteers and donated services and facilities***

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

***Funds***

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

<b>2 Activities for generating funds</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
T shirts	-	228	228	88
Tuck Shop	-	355	355	50
Fundraising	-	1,284	1,284	831
	<u>-</u>	<u>1,867</u>	<u>1,867</u>	<u>969</u>

<b>3 Charitable Activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Clubs	22,154	31,039	53,193	21,088
Easter/Summer/Autumn Course	900	472	1,372	6,125
Interact		5,723	5,723	3,086
Box office		1,525	1,525	
Brightlights	1,500		1,500	1,500
Filming	3,637		3,637	
Covid Lockdown			-	2,500
Covid ACE			-	16,618
Covid Other			-	2,680
Other			-	512
Adult Drama			-	490
Adult Dance		132	132	344
	<u>28,191</u>	<u>38,891</u>	<u>67,082</u>	<u>54,943</u>
General Grants received		-	-	300
	<u>28,191</u>	<u>38,891</u>	<u>67,082</u>	<u>55,243</u>

<b>4 Trading Activities Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>5 Direct Charitable Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Clubs	24,356	26,631	50,987	11,000
Summer/Autumn Course	900	3,590	4,490	6,125
InterAct		9,408	9,408	2,176
Filming	3,635	-	3,635	
Brightlights	2,250	89	2,339	750
Covid Lockdown			-	2,591
Covid ACE			-	16,618
Covid Other			-	2,607
Other			-	713
	<u>31,141</u>	<u>39,718</u>	<u>70,859</u>	<u>42,580</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**6 Governance Costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Office rent		2,950	2,950	
Accountancy	-	1,104	1,104	
Insurance	-	454	454	
Other		1,224	1,224	1,579
	<u>-</u>	<u>5,732</u>	<u>5,732</u>	<u>1,579</u>

**7 Grants Paid**

No grants were paid in the year, nor in the previous year

**8 Trustees remuneration and staff costs**

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them  
The following costs were included within charitable activities:

**9 Operating Outgoings**

The operating outgoings are stated after charging:

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation - owned assets	<u>38</u>	<u>51</u>
	<u>38</u>	<u>51</u>

**10 Tangible fixed assets**

	<b>Plant and machinery etc</b>
	£
<b>Cost</b>	
At 1 April 2021	1,088
Additions	<u>-</u>
At 31 March 2022	<u>1,088</u>
<b>Depreciation</b>	
At 1 April 2021	934
Charge for the year	<u>38</u>
At 31 March 2022	<u>972</u>
<b>Net book value</b>	
At 31 March 2022	<u>116</u>
At 31 March 2021	<u>154</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

<b>11 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade debtors	426	154
Other debtors	1,352	87
	<u>1,778</u>	<u>241</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	£	£
Bank loans and overdrafts	-	-
Trade creditors	1,111	91
Other creditors	14,040	2,457
	<u>15,151</u>	<u>2,548</u>

**13 Related party disclosures**

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

**Controlling Entity**

The charity is controlled by the trustees who are all directors of the company.

**14 Statement of funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	£	£	£
At 1 April 2021	2,950	10,454	13,404
Income	28,191	42,086	70,277
Expenditure	(31,141)	(45,450)	(76,591)
Transfer	-	-	-
At 31 March 2022	<u>-</u>	<u>7,090</u>	<u>7,090</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes

	<b>Balances at 1/04/2021</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balances at 31/03/20225</b>
CWaC	750	3,637	4,387	-
Neston Town Council	-	2,500	2,500	-
Arts Council	1,000	-	1,000	-
Edsential CC	-	900	900	-
Creative Lives	-	500	500	-
Tesco	-	1,000	1,000	-
Redbridge Theatre Company	-	10,329	10,329	-
Marjory Boddy Trust	-	1,000	1,000	-
Masons	1,200	-	1,200	-
Kickstart	-	8,325	8,325	-
	<u>2,950</u>	<u>28,191</u>	<u>31,141</u>	<u>-</u>

**16 Other information**

Little Actors Theatre Company is a charitable company limited by guarantee in England and Wales  
 It's registered number is 07151719, and it's registered address is 9 Carlton Close, Parkgate  
 Cheshire, CH64 6TD

**LITTLE ACTORS THEATRE COMPANY**

England & Wales - Charity number 1155249

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# Accounts

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Registered number  
07151719

Little Actors Theatre Company (A company limited by guarantee)

Report and Unaudited Accounts

31 March 2021

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report**

The Trustees' present their report and financial statements for the year ended 31 March 2021

**Directors**

Mr E Parry - Chair  
Miss E M Miller - Treasurer  
Mrs S Kendall  
Mr D Giblin - resigned 14 May 2021  
Ms S Wright  
Mr I Thomson- appointed 25th April 2020  
Mrs S Thomson - appointed 25th April 2020

**Secretary**

Mrs S Kendall

**Key Personnel:**

Samantha Giblin – Artistic Director

**Accountants**

Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

**Bankers**

HSBC  
PO Box 16  
47 Eastgate Street  
Chester  
CH1 1XW

**Registered office**

9 Carlton Close  
Parkgate  
Cheshire  
CH64 6TD

**Registered number**

Company: 07151719  
Charity: 1155249

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2021**

**Chairs Report**

In what started as unprecedented circumstances with the start of the Coronavirus Pandemic, Little Actors Theatre has had a successfully survived the initial finance difficulties. Following a zero income situation in April 2020, a series of survival grants led to online and in the room delivery around the various COVID-19 restrictions the Government put in place.

Most adult classes and workshops ceased to operate.

Children's and young people's workshops in the room operated with reduced numbers to accommodate social distancing requirements.

Dance and Tap classes stopped completely as did Nursery services,

In September 2017 in partnership with Centric Community Projects, Little Actors took on a property in Neston. The old job centre has now been renamed Neston Theatre Arts and all classes where possible were held there. The large size of the venue meant classes with social distancing could operate at reduced capacity.

Online work was delivered via Zoom and this proved very successful with a series of films being made with different groups. The films are available on You Tube. It also led to being more inclusive and having a wider reach as children from different parts of the UK joined us.

The grants and some fee charges led to the survival of the company beyond March 2021. In particular the grant support from Arts Council England.

The Board has committed members who are fully supportive of the aims of the charity.

The Artistic Director is always looking at new services and/or collaborations to offer to local communities and works tirelessly doing this.

All staff, volunteers, children, young people and parents were shocked by the sudden lock down due to Coronavirus and its length. The future for Little Actors Theatre Company was unknown at this time but the Artistic Director with the support of the Trustees and staff meant the charity survived the Covid-19 pandemic and is looking forward to the future.

**Our purposes and activities**

This is primarily achieved through the delivery of professionally led singing, dance and drama activities in two geographical areas. Plus, the provision of youth theatre and adult dance and drama workshops. An open-door policy is applied to ensure access and inclusion is as wide as possible for the benefit of the public. The primary user group is children and young people with some focus on senior adults.

The company relies on grants to cover specific project costs and reasonable charges to cover overheads. Affordability is reflected in the pricing applied.

**Our Volunteers**

LATC has volunteers offering different amounts of times and services. From periodic help such as operating lighting and sound equipment, set design and selling raffle tickets at shows to regular assistance with the design and maintenance of the web site. The volunteering no matter how small helps root the charity in the community and contributes to the sustainability of the charity.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Trustees' Report**  
**For the year ended 31 March 2021**

**Achievements and Performances**

50% scholarships are offered to low income families to encourage participation from all demographic backgrounds. Some free places for unwaged families were offered as part of the Holiday Activity Fund 2020 and 2021.

There were no public performances during this period

**Financial Review**

The company started the financial year with reserves of £733. 2020-21 showed a surplus of £12,671.

LATC's pricing policy offering income related discounts reflects our strategy of enabling all within the community to access our activities.

**Reserves Policy and Going Concern**

Reserves Policy and Going Concern Reserves are reviewed to ensure the sustainability of the charity regardless of income dips and peaks in future years. They also bridge the gap between the receiving of income and expenditure, plus as an emergency fund for sudden costs arising such as repairs to equipment etc.

The trustees intend to maintain the reserve at this level and to review reductions and increases on an annual basis.

**Plans for Future Periods**

The plan for the forthcoming annual repertoire includes the development of the fee discount scheme to widen access and inclusion. The repertoire included collaborations with the National Theatre, The Lowry, Salford Quays, Storyhouse, LAMDA and the Leverhulme Drama Festival.

Links with the community, particularly in Neston continues to strengthen with collaborations with the CH64 Events Committee, plus strong bonds with Neston Town Council, the NC&YC, Neston Arts Network and Cheshire West and Chester local councillors and the local MP.

**Little Actors Theatre Company (A company limited by guarantee)  
Trustees' Report  
For the year ended 31 March 2021**

**Structure, Governance and Management**

**Governing Document**

Little Actors Theatre Company is a Company Limited by Guarantee and a Registered Charity. The Governing Document was amended for the charitable purposes with the services of the Independent Theatre Council in December 2013.

**Appointment of Trustees**

Trustees would be appointed if a vacancy became available and in line with requirements of the Articles of Association.

**Trustee Induction and Training**

Potential Trustees are invited to a Trustees meeting for the opportunity to see the required levels of involvement and commitment. New Trustees would be appointed by a vote of existing Trustees.

Trustees are provided with copies of all policies and procedures and the Articles of Association. New Trustees are invited to visit venues and activities and to familiarise themselves with LATC's activities. The Artistic Director facilitates the practical induction of new Trustees with the provision of all necessary documents.

Training is provided via membership of EPNAVCO. Recent training has included Safeguarding and Child Protection and First Aid.

**Organisation and Responsibility**

There are currently six Trustees. They determine the path the charity takes and oversee the progress. The Artistic Director reports directly to the Trustees and administers the plans and decisions of the Trustees.

The Trustees are responsible for the delivery of all the legal requirements of reporting and accounting Companies House, HMRC and the Charities Commission in line with the requirements set out in the Articles of Association.

**Related Parties and co-operation with other organisations**

No Trustee received remuneration for their services.

The Charity is able to deliver its services and to raise standards by having close relationships with the National Theatre (Connections), The Lowry, the ITC, Equity and Storyhouse. In the Neston community there are strong community links with Neston Town Council, Cheshire West and Chester councillors, the local MP, CAN Group, the CH64 Events Committee, The Neston Village Fair Committee and Neston Community and Youth Centre.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Trustees' Report**  
**For the year ended 31 March 2021**

**Pay Policy for Senior Staff**

The Artistic Director and all actor/facilitators are free-lance and deliver work on a session basis. Contracts are issued having been approved by ITC/Equity. Rates of pay are reviewed annually and remain in line with Equity minimum or above.

**Risk Management**

On an annual basis the Trustees review all policies and procedures. Amendments are made if required by new legislation or staff recommendation. Particular attention is paid to the Health and Safety Policy and the Child Protection/Safeguarding Policy. Advice and resources are sought from the ITC to ensure all risk management is documented and adhered to.

Risk assessments are produced as required for each event and venue by the Artistic Director in conjunction with the manager at the relevant venue.

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that

The Report was approved by the Board on 21 October 2021

Miss E Miller  
Director

**Little Actors Theatre Company**  
**Independent Examiners Report to the Trustees of Little Actors Theatre Company**

I report on the accounts of the charitable company for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of trustees and examiner**

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne Finnegan BA ACA  
Ashville Henderson  
15B Broadway  
Higher Bebington  
Wirral  
CH63 5ND

21 October 2021

**Little Actors Theatre Company (A company limited by guarantee)**  
**Statement of Financial Activities**  
**for the year ended 31 March 2021**

	Notes	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
<b>Income and endowments from:</b>					
Donations and legacies		-	615	615	-
Charitable activities	3	33,191	21,752	54,943	42,470
Investments		-	3	3	11
Activities for generating funds	2	-	969	969	1,990
Trading activities - nurseries		-	-	-	37,614
Grants received - general		300	-	300	-
<b>Total Incoming Resources</b>		<b>33,491</b>	<b>23,339</b>	<b>56,830</b>	<b>82,085</b>
Fundraising costs					
Charitable activities	5	30,332	12,248	42,580	37,732
Trading activities	4	-	-	-	32,086
Governance costs	6	300	1,279	1,579	11,685
<b>Total Resources Expended</b>		<b>30,632</b>	<b>13,527</b>	<b>44,159</b>	<b>81,503</b>
<b>Net Incoming (outgoing) resources</b>		<b>2,859</b>	<b>9,812</b>	<b>12,671</b>	<b>582</b>
<b>Transfers between funds</b>		<b>91 -</b>	<b>91</b>	<b>-</b>	<b>-</b>
<b>Funds brought forward</b>		<b>-</b>	<b>733</b>	<b>733</b>	<b>151</b>
<b>Total funds carried forward</b>	14	<b>2,950</b>	<b>10,454</b>	<b>13,404</b>	<b>733</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All incoming resources and resources expended derive from continuing activities.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Balance Sheet**  
**as at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	154	23
<b>Current assets</b>			
Stocks		50	300
Debtors	11	241	206
Cash at bank and in hand		15,507	1,848
		<u>15,798</u>	<u>2,354</u>
<b>Creditors: amounts falling due within one year</b>			
	12	(2,548)	(1,644)
<b>Net current assets</b>		<u>13,250</u>	<u>710</u>
<b>Net assets</b>		<u>13,404</u>	<u>733</u>
<b>Funds</b>			
Unrestricted funds		10,454	733
Restricted funds		2,950	-
<b>Total funds</b>		<u>13,404</u>	<u>733</u>

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

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

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

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

Miss E Miller  
 Director

Approved by the board on 21 October 2021

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention, and in accordance with the Charities' SORP(FRS102), applicable accounting standards and the Companies Act 2006.

***Going Concern***

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Covid-19 pandemic has created financial pressures on the charity however the Trustees have considered the levels of funds held and the level of income and expenditure, together with the reserves for the charity, sufficient to be able to continue as a going concern.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Business equipment	25% reducing balance
Computer equipment	over 3 years

***Incoming Resources***

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been

***Volunteers and donated services and facilities***

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution by volunteers can be found in the Trustees Annual Report.

Where services are provided to the Charity as a donation that would normally be purchased from our suppliers, the contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

***Resources expended***

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

***Funds***

Unrestricted funds are incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>2</b>	<b>Activities for generating funds</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	T shirts	-	88	88	178
	Tuck Shop	-	50	50	187
	Fundraising	-	831	831	1,625
		<u>-</u>	<u>969</u>	<u>969</u>	<u>1,990</u>
<b>3</b>	<b>Charitable Activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Theatre Clubs	3,238	17,850	21,088	23,821
	Summer/Autumn Course	6,125	-	6,125	940
	Interact	1,210	1,876	3,086	6,489
	Brightlife	-	-	-	4,667
	Brightlights	1,500	-	1,500	2,090
	Covid Lockdown	2,500	-	2,500	-
	Covid ACE	16,618	-	16,618	-
	Covid Other	2,000	680	2,680	-
	Other	-	512	512	718
	Adult Drama	-	490	490	1,477
	Adult Dance	-	344	344	2,268
		<u>33,191</u>	<u>21,752</u>	<u>54,943</u>	<u>42,470</u>
	General Grants received	300	-	300	-
		<u>33,491</u>	<u>21,752</u>	<u>55,243</u>	<u>42,470</u>
<b>4</b>	<b>Trading Activities Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	General	-	-	-	32,086
		<u>-</u>	<u>-</u>	<u>-</u>	<u>32,086</u>
<b>5</b>	<b>Direct Charitable Expenditure</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Theatre Clubs	1,038	9,962	11,000	21,205
	Summer/Autumn Course	6,125	-	6,125	768
	InterAct	1,210	966	2,176	7,119
	Brightlife	-	-	-	4,522
	Brightlights	750	-	750	3,194
	Covid Lockdown	2,591	-	2,591	-
	Covid ACE	16,618	-	16,618	-
	Covid Other	2,000	607	2,607	-
	Other	-	713	713	924
		<u>30,332</u>	<u>12,248</u>	<u>42,580</u>	<u>37,732</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**6 Governance Costs**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Artistic Director	-	-	-	8,175
Accountancy	-	-	-	1,246
Insurance	-	-	-	534
Other	300	1,279	1,579	1,730
	<u>300</u>	<u>1,279</u>	<u>1,579</u>	<u>11,685</u>

**7 Grants Paid**

No grants were paid in the year, nor in the previous year

**8 Trustees remuneration and staff costs**

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them  
The following costs were included within charitable activities:

**9 Operating Outgoings**

The operating outgoings are stated after charging:

	<b>2021</b>	<b>2020</b>
	£	£
Depreciation - owned assets	51	8
	<u>51</u>	<u>8</u>

**10 Tangible fixed assets**

	<b>Plant and machinery etc</b>
	£
<b>Cost</b>	
At 1 April 2020	906
Additions	182
At 31 March 2021	<u>1,088</u>
<b>Depreciation</b>	
At 1 April 2020	883
Charge for the year	51
At 31 March 2021	<u>934</u>
<b>Net book value</b>	
At 31 March 2021	<u>154</u>
At 31 March 2020	<u>23</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

<b>11 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	154	119
Other debtors	87	87
	<u>241</u>	<u>206</u>

<b>12 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank loans and overdrafts	-	-
Trade creditors	91	794
Other creditors	2,457	850
	<u>2,548</u>	<u>1,644</u>

**13 Related party disclosures**

The Trustees have undertaken to contribute an amount not exceeding £1 towards meeting the Charity's liabilities in the event of its being wound up

The Charity's Trustees were not paid during the year and no Trustee received any emolument or payment for professional or other services.

**Controlling Entity**

The charity is controlled by the trustees who are all directors of the company.

**14 Statement of funds**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>
	£	£	£
At 1 April 2020	-	733	733
Income	33,491	23,339	56,830
Expenditure	(30,632)	(13,527)	(44,159)
Transfer	91	(91)	-
At 31 March 2021	<u>2,950</u>	<u>10,454</u>	<u>13,404</u>

**Little Actors Theatre Company (A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust for specific purposes

	<b>Balances at 1/04/2020</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balances at 31/03/2021</b>
CWaC	-	3,250	2,500	750
Neston Town Council	-	3,500	3,500	-
Arts Council	-	17,343	16,343	1,000
Edsential CC	-	5,504	5,504	-
Enrichment Technology	-	300	300	-
Co-op	-	894	894	-
Cheshire Community Foundation	-	1,500	1,500	-
Masons	-	1,200		1,200
	-	<u>33,491</u>	<u>30,541</u>	<u>2,950</u>

All restricted funds held at 31 March 2021 will be spent in the year ended 31 March 2022 as follows:

CWaC - Brightlights  
 Arts Council - Interact  
 Masons - Theatre Clubs

**16 Other information**

Little Actors Theatre Company is a charitable company limited by guarantee in England and Wales  
 It's registered number is 07151719, and it's registered address is 9 Carlton Close, Parkgate  
 Cheshire, CH64 6TD