

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 EPNVCO. 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 £
Income and endowments from:					
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	-
Total Incoming Resources		33,491	23,339	56,830	82,085
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
Total Resources Expended		30,632	13,527	44,159	81,503
Net Incoming (outgoing) resources		2,859	9,812	12,671	582
Transfers between funds		91 -	91	-	-
Funds brought forward		-	733	733	151
Total funds carried forward	14	2,950	10,454	13,404	733

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 £
Fixed assets			
Tangible assets	10	154	23
Current assets			
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>
Creditors: amounts falling due within one year	12	(2,548)	(1,644)
Net current assets		<u>13,250</u>	<u>710</u>
Net assets		<u>13,404</u>	<u>733</u>
Funds			
Unrestricted funds		10,454	733
Restricted funds		<u>2,950</u>	<u>-</u>
Total funds		<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

2 Activities for generating funds	Restricted	Unrestricted	2021	2020
	£	£	£	£
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>
3 Charitable Activities	Restricted	Unrestricted	2021	2020
	£	£	£	£
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>
4 Trading Activities Expenditure	Restricted	Unrestricted	2021	2020
	£	£	£	£
General	-	-	-	32,086
	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,086</u>
5 Direct Charitable Expenditure	Restricted	Unrestricted	2021	2020
	£	£	£	£
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

	Restricted	Unrestricted	2021	2020
	£	£	£	£
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:

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

10 Tangible fixed assets

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

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

12 Creditors: amounts falling due within one year	2021	2020
	£	£
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

	Restricted	Unrestricted	Total
	£	£	£
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

	Balances at 1/04/2020	Incoming Resources	Resources Expended	Balances at 31/03/2021
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