

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.

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

### **Trustees' Report**

**For the year ended 31 March 2022**

#### **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 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**

**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 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 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:

- 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 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>		<b>- 2,950</b>	<b>- 3,364</b>	<b>- 6,314</b>	<b>12,671</b>
<b>Transfers between funds</b>				-	-
<b>Funds brought forward</b>		<b>2,950</b>	<b>10,454</b>	<b>13,404</b>	<b>733</b>
<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**

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<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>
	£	£	£	£
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>
	£	£	£	£
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>
	£	£	£	£
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>
	£	£	£	£
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	-
At 31 March 2022	<u>1,088</u>
<b>Depreciation</b>	
At 1 April 2021	934
Charge for the year	38
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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</b>	<b>£</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