

4FRONT THEATRE

England & Wales · Charity number 1163712

Details

Other names	4FRONT THEATRE TRUST
Status	Registered
Legal form	Charitable company
Company number	09411225
Registered	2015-09-24
Register	View on the Charity Commission register

Contact

Address	4Front Theatre Unit 16J Top Barn Business Centre Holt Heath WORCESTE
Phone	07878972266
Email	info@4front-theatre.com
Website	www.4front-theatre.com

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1) TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT, IN PARTICULAR BY BROADCASTING CHRISTIAN MESSAGES OF AN EVANGELISTIC AND EDUCATIVE NATURE THROUGH THEATRE AND THE DRAMATIC ARTS.2) TO ADVANCE THE ARTS FOR THE PUBLIC BENEFIT.

Activities: 1) to advance the Christian faith for the public benefit, in particular by broadcasting Christian messages of an evangelistic and educative nature through theatre and the dramatic arts.2) to advance the arts for the public benefit.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£167,262	£189,298	-	-
2024-06-30	£172,106	£160,125	-	-
2023-06-30	£135,978	£115,579	-	-
2022-06-30	£54,937	£80,902	-	-
2021-06-30	£90,857	£62,052	-	-

Trustees

Name	Role	Appointed
OLIVER CHARLES WARD	Chair	2015-07-25
Bethan Kirsty Newman		2020-01-15
John Drew		2015-11-20
Natalie Holman		2015-07-25
Robert Lee Lehmann		2026-01-28
Steven Lindsay Ford-Thomson		2015-07-25

4FRONT THEATRE

England & Wales - Charity number 1163712

Accounts

REGISTERED COMPANY NUMBER: 09411225 (England and Wales)
REGISTERED CHARITY NUMBER: 1163712

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
4Front Theatre

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

Contents of the Financial Statements
for the Year Ended 30 June 2025

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4Front Theatre

Report of the Trustees for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ('objects') are specifically restricted to the following:

- 1) to advance the Christian faith for the public benefit, in particular by broadcasting Christian messages of an evangelistic and educative nature through theatre and the dramatic arts.
- 2) to advance the arts for the public benefit.

Significant activities

We have continued to tour our established productions this year (The Parable Keeper and Herald of Herod), as well as creating a brand-new show called 'Bizarre Bible' to tour schools and Churches and a new show for Christmas - Not Getting Inn. We also re-launched our prisons ministry touring 'Beyond Bars' which had taken a break since the COVID pandemic.

We are delighted to have reached over 33,000 people in person this financial year as well as continuing our online reach through Virtual Sunday School (currently with 8,551 subscribers, a 2% increase on last year, and over 686,000 views, a 5.2% increase on last year).

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

4Front Theatre

Report of the Trustees for the Year Ended 30 June 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities The Parable Keeper

At the start of the financial year, we delivered our flagship summer tour for May - July 2024 which was 'The Parable Keeper', which included 52 performances! This tour engaged 10,000 audience members, the majority of whom were primary school children, and was very successful. We sent the show out again in Spring 2025, which was also incredibly successful with 38 performances engaging a total of 5,500 people.

"We had a wonderfully funny and musically rich show in the Parable Keeper! The show was very helpful in understanding the parables of Jesus and the whole afternoon was a very uplifting experience. We are very appreciative of 4Front Theatre and the Parable Keeper tour."

Mannafields Christian School, Edinburgh

Abound

Following the success of last year, we hosted another 'Abound Family Camp' at Lenchwood Christian Centre in August 2024. The event ran with similar numbers to the previous year; 40 volunteers (plus their families) and just over 100 weekend guests, as well as over 200-day visitors across the weekend. Following its success, we secured an additional grant to create a bursary fund, enabling families to attend Abound at a reduced rate.

Overall, it was a very good and successful weekend, although we did have to invest in the event again this year. Going forward, we will need to assess whether this event is still a priority for investment financially and in resources.

Beyond Bars

In September we re-launched our prisons project, 'Beyond Bars', which tours men's prisons and young offenders' institutes with a 1-hour long show followed by a workshop. This project has a great impact with 100% of the prisons wanting us to visit again, but we have not been able to do it while we were still rebuilding and recovering from the COVID pandemic. Thanks to securing some funding, we visited 14 prisons, one Church and a rehab facility and had an incredibly successful tour engaging over 500 prisoners.

"The response to the Group last week has been incredible and so many of the guys are still talking about it! It has also opened numerous opportunities for further on-going conversations. Thank you 4Front Theatre, perhaps only eternity will reveal the impact of your amazing ministry.."

Rev. Paul Emmerson, HMP Stafford

Christmas: Herald of Herod & Not Getting Inn

Christmas continues to be a really busy and fruitful time for 4Front, and again this year we had two productions touring; brand-new show for 2024; 'Not Getting Inn' and, returning for a second year, 'Herald of Herod'.

We employed 8 freelance actors for these tours and had fantastic feedback. Overall, we performed 90 shows to over 15,000 children and families across the UK in churches and primary schools.

This year we had to turn away several bookings as we simply didn't have the space, so we are looking towards touring a third production at Christmas 2025.

Festivals and Events

For a fourth year running, we were invited by Spring Harvest to run the 8-11's venue at Spring Harvest Skegness in April 2025. We had over 400 children and ran two sessions a day for 5 days. With a team of over 50 volunteers, we saw many children make commitments to being a Christian and we had a brilliant week! We hope to return in 2026.

We were also heavily involved in the brand-new children's work at Big Church Festival, Europe's largest Christian festival, and we performed 'Bizarre Bible' on two of the evenings.

We performed and exhibited at five Christian festivals including Creation Fest, the Keswick Convention and Cedarwood.

4Front Theatre

Report of the Trustees for the Year Ended 30 June 2025

Bizarre Bible

New for 2025 was our hour-long show, 'Bizarre Bible', which explored some of the more interesting and unusual Bible stories you don't often hear, including the one about a talking donkey! This was our main touring production in summer 2025. Not only did it visit many festivals, but we also did 50 performances between May and July, mainly in primary schools, to over 8,000 people.

Alongside our Artistic Director writing the songs/music, we worked with an external writer for the script, offering a different and interesting creative process. We hope to tour the show again in 2027.

Fundraising activities

We are thankful for our regular supporter base which has grown to 163 individuals / families who contribute on average £2,800 a month. We have seen an increase in number of regular givers this year of 17% and we hope to continue to see this increase further as we move forward.

We are really pleased to have secured several grants this year totalling at £29,425 as follows:

The Souter Charitable Trust: £4,425 (towards 'The Parable Keeper' performances in Scotland)

Old Town Christian Trust : £5,000 (towards developing a 'Bizarre Bible' resource)

Philadelphia Trust: £6,000 (towards general funds)

The Anchor Foundation : £9,000 (towards Bizarre Bible and development of our workshop project 'Be Brave!')

Lancaster Foundation : £5,000 (towards General Funds)

Some of the grant funding we received in 2023/2024 financial year was also used this financial year for projects such as our 'Beyond Bars' prisons tour.

FINANCIAL REVIEW

Financial position

The Charity's financial performance was solid this year. Receipts decreased to £167,262 (2024: £172,106) with expenses increasing to £189,298 (2024: £160,125). The deficit was £22,036 (2024 surplus £11,981) but as referred to above previous years' grants helped to fund some of this shortfall.

At 30 June 2025 net assets were £45,408 (2024: £67,444), unrestricted reserves being £40,408 (2024: £48,699) and restricted reserves were £5,000 (2024: £18,745).

Principal funding sources

As mentioned above, during the year grants were received from:

The Souter Charitable Trust

Old Town Christian Trust

Philadelphia Trust

The Anchor Foundation

Lancaster Foundation

Overall income from performing decreased from £127,373 to £118,521.

Donations increased to £47,951, up from £44,109 in 2024.

Reserves policy

The charity maintains sufficient reserves to cover working capital requirements to ensure the continued ability to produce good quality shows.

4Front Theatre

Report of the Trustees for the Year Ended 30 June 2025

FUTURE PLANS

4Front continues to grow stronger operationally and reach an impressive audience through its work. and we are looking forward to seeing it flourish further in the next year. We are excited about the launch of a new workshop day for Primary Schools in the autumn (Be Brave workshop day) and the prospect of touring three productions for Christmas 2025. Looking further ahead to 2026, we hope to tour 'Fisherman's Tail' again, and look to expand our partnerships with other organisations. We will also look to grow our regular financial supporter base and apply for more grants to enable our work to be more easily accessible financially, particularly for schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees, who are willing to act, are appointed by an ordinary resolution of the charity. Trustees are approached based upon their skills, expertise and commitment to the Charity.

Structure and Personnel

The role of Children and Education officer has become self-sustaining financially following funding to set the role up for the first year. This position has helped 4Front develop, and we are considering whether we could take on an additional part-time administrator to facilitate further growth. Our Operations Director will also be going on maternity leave later in 2025, so we are currently assessing the best way of covering this role. We continue to be very grateful to our small team of three permanent staff for their commitment, creativity and hard work to co-ordinate the operations and artistic endeavours of the charity. Developing the capacity of this core team is a priority going forward through additional staff.

Governance

We had one trustee resignation this year due to ill health. We will be actively seeking to increase the size of the trustee board in the next year to widen our skills and knowledge base and best serve the charity.

Induction and training of new trustees

During the year under review one new Trustee was inducted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09411225 (England and Wales)

Registered Charity number
1163712

Registered office

Rear 16
Vicar Road
Darfield
Barnsley
S73 9JZ

Trustees

Mr J R Drew
Mr S L Ford-Thomson
Mrs N C Holman
Mr R L Lehmann (appointed 18/3/2026)
Miss B K Newman
Mr O C Ward
Mr B P Mason (resigned 1/7/2025)
Mr S A Chell (resigned 3/9/2024)

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Simon Young

Aysgarth Chartered Accountants

Suite 3b

Kings House

1 King Street

Leeds

LS1 2HH

Key management

Mr R O Holman - Artistic Director

Mrs N C Holman - Operations Director

Approved by order of the board of trustees on 27 March 2026 and signed on its behalf by:

Mr J R Drew - Trustee

Independent Examiner's Report to the Trustees of 4Front Theatre

Independent examiner's report to the trustees of 4Front Theatre ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Young

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

27 March 2026

4Front Theatre

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30/6/25 Total funds £	30/6/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		47,951	-	47,951	44,109
Charitable activities					
Christian theatrical productions		100,096	18,425	118,521	127,373
Investment income	2	790	-	790	624
Total		<u>148,837</u>	<u>18,425</u>	<u>167,262</u>	<u>172,106</u>
EXPENDITURE ON					
Raising funds		1,273	-	1,273	1,881
Charitable activities					
Christian theatrical productions		188,025	-	188,025	158,244
Total		<u>189,298</u>	<u>-</u>	<u>189,298</u>	<u>160,125</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(40,461) 32,170	18,425 (32,170)	(22,036) -	11,981 -
Net movement in funds		(8,291)	(13,745)	(22,036)	11,981
RECONCILIATION OF FUNDS					
Total funds brought forward		48,699	18,745	67,444	55,463
TOTAL FUNDS CARRIED FORWARD		<u><u>40,408</u></u>	<u><u>5,000</u></u>	<u><u>45,408</u></u>	<u><u>67,444</u></u>

The notes form part of these financial statements

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30/6/25 Total funds £	30/6/24 Total funds £
FIXED ASSETS					
Tangible assets	8	6,762	-	6,762	5,077
CURRENT ASSETS					
Debtors	9	818	-	818	16,363
Cash at bank		35,783	5,000	40,783	61,840
		<u>36,601</u>	<u>5,000</u>	<u>41,601</u>	<u>78,203</u>
CREDITORS					
Amounts falling due within one year	10	(2,955)	-	(2,955)	(15,836)
		<u>33,646</u>	<u>5,000</u>	<u>38,646</u>	<u>62,367</u>
NET CURRENT ASSETS					
		<u>40,408</u>	<u>5,000</u>	<u>45,408</u>	<u>67,444</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>40,408</u>	<u>5,000</u>	<u>45,408</u>	<u>67,444</u>
NET ASSETS					
		<u>40,408</u>	<u>5,000</u>	<u>45,408</u>	<u>67,444</u>
FUNDS					
	11				
Unrestricted funds				40,408	48,699
Restricted funds				<u>5,000</u>	<u>18,745</u>
TOTAL FUNDS					
				<u>45,408</u>	<u>67,444</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

4Front Theatre (Registered number: 09411225)

Balance Sheet - continued
30 June 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2026 and were signed on its behalf by:

Mr J R Drew - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Income

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

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 50% on cost

All tangible fixed assets are recorded at cost, being purchase price, less accumulated depreciation.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

4Front Theatre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. INVESTMENT INCOME

	30/6/25	30/6/24
	£	£
Deposit account interest	790	624
	<u>790</u>	<u>624</u>

3. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Christian theatrical productions	2,066	453	1,210	3,729
	<u>2,066</u>	<u>453</u>	<u>1,210</u>	<u>3,729</u>

The following payments, including VAT, have been accrued or made to the independent examiner Aysgarth Chartered Accountants in respect of their examination £530 (2024: £520). Fees payable to the Independent Examiner, other than for the independent examination, totalled £646 (2024: £528).

4. NET INCOME/(EXPENDITURE)

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

	30/6/25	30/6/24
	£	£
Depreciation - owned assets	2,562	1,842
Deficit on disposal of fixed assets	300	-
	<u>2,862</u>	<u>1,842</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30/6/25	30/6/24
	£	£
Trustees' salaries	20,016	11,881
Trustees' pension contributions to money purchase schemes	693	361
	<u>20,709</u>	<u>12,242</u>

The salary above was paid to Mrs N C Holman in her role as Operations Director. It was not paid to her in her role as a Trustee. This salary was agreed by the other trustees and is not forbidden by the Memorandum of Association.

The charity's key management comprise the trustees and the key staff named on page 5 of this Report of the Trustees and Unaudited Financial Statements. The Operations Director's salary is disclosed above and the Artistic Director's salary is disclosed below.

	30/06/25	30/06/24
	£	£
Trustees' payments for services provided	0	965
	<u>0</u>	<u>965</u>

During the year Mrs N C Holman received £0 (2024: £965) for self-employed acting and administration services. These charges were agreed by the other trustees and are not forbidden by the Memorandum of Association. They were not made in her capacity as a trustee.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

5. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

No trustees received any repayment of expenses during the year ended 30 June 2025 or 30 June 2024.

Other transactions with trustees or related parties 2025

Name of trustee or related party	Relationship to charity	Description of transaction	30/6/25 £	30/6/24 £
Mr R O Holman	Husband of Mrs N C Holman and the Artistic Director	Salary and pension contribution	31,117	23,652
		Artistic services	0	1,340
			<u>31,117</u>	<u>24,992</u>

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/6/25	30/6/24
Artistic staff	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

A lot of the charity's activities are carried out by volunteers. This year there were 20 volunteers (2024:20).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,109	-	44,109
Charitable activities			
Christian theatrical productions	91,023	36,350	127,373
Investment income	624	-	624
Total	<u>135,756</u>	<u>36,350</u>	<u>172,106</u>
EXPENDITURE ON			
Raising funds	1,881	-	1,881
Charitable activities			
Christian theatrical productions	158,244	-	158,244
Total	<u>160,125</u>	<u>-</u>	<u>160,125</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(24,369)	36,350	11,981
Transfers between funds	36,250	(36,250)	-
Net movement in funds	11,881	100	11,981
RECONCILIATION OF FUNDS			
Total funds brought forward	36,818	18,645	55,463
TOTAL FUNDS CARRIED FORWARD	<u>48,699</u>	<u>18,745</u>	<u>67,444</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2024	10,301	9,834	7,568	27,703
Additions	4,547	-	-	4,547
Disposals	(3,700)	-	(1,702)	(5,402)
At 30 June 2025	<u>11,148</u>	<u>9,834</u>	<u>5,866</u>	<u>26,848</u>
DEPRECIATION				
At 1 July 2024	5,406	9,834	7,386	22,626
Charge for year	2,380	-	182	2,562
Eliminated on disposal	(3,400)	-	(1,702)	(5,102)
At 30 June 2025	<u>4,386</u>	<u>9,834</u>	<u>5,866</u>	<u>20,086</u>
NET BOOK VALUE				
At 30 June 2025	<u>6,762</u>	<u>-</u>	<u>-</u>	<u>6,762</u>
At 30 June 2024	<u>4,895</u>	<u>-</u>	<u>182</u>	<u>5,077</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/25 £	30/6/24 £
Trade debtors	545	3,515
Other debtors	75	75
Prepayments and accrued income	198	12,773
	<u>818</u>	<u>16,363</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/25 £	30/6/24 £
Social security and other taxes	401	334
Accruals and deferred income	2,554	15,502
	<u>2,955</u>	<u>15,836</u>

11. MOVEMENT IN FUNDS

	At 1/7/24 £	Net movement in funds £	Transfers between funds £	At 30/6/25 £
Unrestricted funds				
General fund	48,699	(40,461)	32,170	40,408
Restricted funds				
Production funds	18,745	18,425	(32,170)	5,000
	<u>67,444</u>	<u>(22,036)</u>	<u>-</u>	<u>45,408</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,837	(189,298)	(40,461)
Restricted funds			
Production funds	18,425	-	18,425
	<u>167,262</u>	<u>(189,298)</u>	<u>(22,036)</u>

Comparatives for movement in funds

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	36,818	(24,369)	36,250	48,699
Restricted funds				
Production funds	18,645	36,350	(36,250)	18,745
	<u>55,463</u>	<u>11,981</u>	<u>-</u>	<u>67,444</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,756	(160,125)	(24,369)
Restricted funds			
Production funds	36,350	-	36,350
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>172,106</u>	<u>(160,125)</u>	<u>11,981</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the years ended 30 June 2025 and 30 June 2024, except as disclosed in note 5.

4Front Theatre

Detailed Statement of Financial Activities for the Year Ended 30 June 2025

	30/6/25 £	30/6/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	47,951	44,109
Investment income		
Deposit account interest	790	624
Charitable activities		
Performance income	89,096	79,561
One off events	-	712
Sponsorship received	-	750
Grants	29,425	46,350
	<u>118,521</u>	<u>127,373</u>
Total incoming resources	167,262	172,106
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	1,273	1,881
Charitable activities		
Trustees' salaries	20,016	11,881
Trustees' pension contributions	693	361
Wages	48,270	35,801
Social security	276	-
Pensions	1,548	1,032
Rent and rates	636	3,940
Insurance	869	868
Postage and stationery	1,290	698
Advertising	2,005	2,662
Sundries	2,077	1,351
Set, props and costumes	9,248	8,222
Venue and rehearsal space hire	15,793	11,746
Freelance actors	49,990	49,334
Sundry tools and equipment	1,915	2,400
Travel and subsistence	19,080	17,665
Computer and IT expenses	1,452	704
Marketing plays	550	2,418
Branded clothing	2,598	1,736
Food & drink for camps	2,532	547
Crafts	596	375
Plant and machinery	2,380	1,470
Computer equipment	182	373
Carried forward	183,996	155,584

This page does not form part of the statutory financial statements

4Front Theatre

Detailed Statement of Financial Activities for the Year Ended 30 June 2025

	30/6/25 £	30/6/24 £
Charitable activities		
Brought forward	183,996	155,584
Loss on sale of tangible fixed assets	300	-
	<u>184,296</u>	<u>155,584</u>
Support costs		
Management		
Subscriptions	2,066	1,174
Finance		
Bank charges	453	438
Governance costs		
Accountancy fees	1,210	1,048
	<u>189,298</u>	<u>160,125</u>
Total resources expended		
	<u>(22,036)</u>	<u>11,981</u>
Net (expenditure)/income		

This page does not form part of the statutory financial statements

4FRONT THEATRE

England & Wales - Charity number 1163712

Accounts

REGISTERED COMPANY NUMBER: 09411225 (England and Wales)
REGISTERED CHARITY NUMBER: 1163712

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
4Front Theatre

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

Contents of the Financial Statements
for the Year Ended 30 June 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ('objects') are specifically restricted to the following:

- 1) to advance the Christian faith for the public benefit, in particular by broadcasting Christian messages of an evangelistic and educative nature through theatre and the dramatic arts.**
- 2) to advance the arts for the public benefit.**

Significant activities

We have had another great year with 4Front performing across the UK in a variety of venues. We feel in each project we have been very successful in fulfilling our charitable aims as set out above.

We are really pleased to have toured already established productions this year (Fisherman's Tail, The Parable Keeper and more), as well as creating a brand-new show for Christmas (Herald of Herod). We are delighted to have reached over 30,000 people in person this financial year (more details about all of these shows below) as well as continuing our online reach through Virtual Sunday School (currently with 8,386 subscribers and over 652,000 views).

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Fisherman's Tail

We finished off our summer tour with 3 performance and workshop days in July 2023, before sending the show up to Scotland in September where they performed 12 shows from Carlisle all the way up to Wick on the North coast. We were pleased to be able to send the production to Scotland as many Scottish performances were cancelled in 2020 due to COVID.

As the show has now been on the road for 5 years, we have decided to 'rest' this production for a while. We hope to bring it back in 2026.

"We had a fabulous time when the team came in to perform. It was engaging from the start from the fish thrown in the audience to the exciting narrative. It was one of the best performances we have ever had in our school and all the children enjoyed it. It was fast paced, comical and just simply amazing. Thank you all so much!"

Bullwell St Mary's Primary School

Abound

Following the success of last year's Virtual Sunday School family camp, we decided to hold a second event with a new name - Abound Family Camp.

Our theme for the weekend was 'Jesus Story' and together the VSS presenters and the guests explored Bible stories, made crafts, played games, bounced on inflatables and we even had a few special guests such as Christian musician Chip K, award-winning author Bob Hartman and CBeebies presenter Joanna Adeyinka-Burford.

The event ran with similar numbers to the previous year; 35 volunteers (plus their families) and just over 100 weekend guests, as well as over 100-day visitors on the Saturday and the same on Sunday. Overall, it was a very good weekend; we did have to invest in the weekend again, but plan to break even next year by slightly increasing the price and applying for grant funding. We would love to run a bursary programme for those who might not be able to afford it and this is something we will explore for 2024. We were able to put some unrestricted grant funding towards covering this cost this year.

Virtual Sunday School

We were able to take some time at the start of 2024 to work on some exciting Virtual Sunday School projects, namely dance videos and a new album. We created 7 dance videos for our kids praise songs and uploaded them to YouTube so children and families around the world can join in not only with the singing but also with the actions to the songs.

We also wrote a brand-new song ('Up and Alive') and created a new album with this song and several of our other recent tracks - The Virtual Sunday School Praise Party album. Alongside this we created an hour long, in-person, event (VSS Praise Party) which we performed at Spring Harvest and hope to perform at other events later in 2024.

We were able to create a mini summer series of 5 short (3-4 minute) episodes with a teaching point and game, as well as a 'Bible Bites' mini-series in October of 4 rhyming Bible stories. Both series have done well and looking ahead we would like to do more of these in the future.

Bible Bash

We received funding at the start of 2024 to create a pilot episode of a children's TV gameshow which we were able to do in April. We used our Virtual Sunday School presenters as well as Joanna Adeyinka-Burford (known for her work as a CBeebies presenter) and 6 children took part. The winning team of children got to gunge their grown up at the end of the episode.

We are working with Simon from AllStarKids to edit this episode and hope to take it out to potential producers to have a full series commissioned in 2025 / 2026.

Christmas: Herald of Herod & Jilly Rogers' Christmas Adventure

We were delighted to have 2 productions again (touring North/ Midlands and South/ Midlands), including a brand-new show for 2023; 'Herald of Herod' and returning for a second year 'Jilly Rogers' Christmas Adventure'.

We were able to work with 8 freelance actors for these tours and had fantastic feedback. Overall, we performed 65 shows to over 13,500 children and families across the UK. We performed in Churches and Primary schools.

**I just wanted to say a huge thank you from St Anne's. The children absolutely loved it - our headteacher commented on how well organised it was and how the team were excellent. Thank you for the opportunity you gave our children - who were still excited and laughing back at school about being wet from the camels. A great morning - thank you!
Farington Primary School, Wigan**

Spring Harvest

For a third year running, we were asked by Spring Harvest (one of the largest Christian festivals in the UK running for a week at Butlins) to run the 8-11's venue at Spring Harvest Skegness in April 2024. We had the largest amount of children we've had yet, with 550 children registered for the event where we ran 2 sessions a day for 5 days. With a team of over 50 volunteers, we saw many children make commitments to being a Christian and we had a brilliant week! We hope to return in 2025.

The Parable Keeper

Our big summer tour for May -July 2024 was 'The Parable Keeper' which had 43 performances in May-June and a further 9 at the start of July. This tour saw over 10,000 people, primarily Primary school children, and was very successful. We hope to send 'The Parable Keeper' out again in Spring 2025, before 'resting' the show for a year or 2.

Fundraising activities

We are thankful for our regular supporter base which has grown to 139 individuals / families who contribute on average £2,200 a month. We have seen an increase this year and we hope to continue to see this increase further as we move forward.

We are really pleased to have secured several grants this year, totalling £46,350 as follows:

Imagine The Day: £7,000 (Towards salary for new Children and Education Officer)

St Matthias Trust: £1,750 (Towards discounted performances of 'The Parable Keeper' for schools in Bristol / Bath area)

Old Town Christian Trust: £5,000 (Towards discounted performances of 'The Parable Keeper' for schools in Gloucestershire)

Deo Gloria Trust: £3,000 (Towards 'Bible Bash' TV pilot episode)

Goodnews Evangelical Mission : £2,500 (Towards 'Bible Bash' TV pilot episode)

Philadelphia Trust: £5,000 (Towards general funds)

The Anchor Foundation: £7,600 (Towards relaunching 'Beyond Bars' our prisons tour in Sept 2024)

R C Snelling Trust: £3,000 (Towards discounted performances of 'The Parable Keeper' in Norfolk Primary schools)

Lancaster Foundation: £5,000 (Towards General Funds)

Slavanka Trust: £2,500 (Towards a bursary scheme for Abound family camp 2024)

Stewardship: £4,000 (Towards relaunching 'Beyond Bars' our prisons tour in Sept 2024)

FINANCIAL REVIEW

Financial position

The Charity's financial performance was solid this year. Receipts increased to £172,106 (2023: £135,978) with expenses increasing to £160,125 (2023: £115,579). The surplus was £11,981 (2023 £20,399).

At 30 June 2024 net assets were £67,444 (2023: £55,463), unrestricted reserves being £48,699 (2023: £36,818) and restricted reserves were £18,745 (2023: 18,645).

FINANCIAL REVIEW

Principal funding sources

As mentioned above, during the year grants were received from:

**Anchor Foundation
Deo Gloria Trust
Goodnews Evangelical Mission
Imagine the Day
Lancaster Foundation
Old Town Christian Trust
Philadelphia Trust
R C Snelling Trust
Slavanka Trust
St Matthias Trust
Stewardship**

Overall income from performing increased from £104,436 to £127,373.

Donations were £44,109 (2023: 31,380).

Reserves policy

The charity maintains sufficient reserves to cover working capital requirements to ensure the continued ability to produce good quality shows.

FUTURE PLANS

We are pleased that 4Front seems to be going from strength to strength and hope that with the appointment of our new Children and Education Officer we will continue to grow. We hope to hold Abound family camp again in summer 2024, as well as re-launching our prisons work with a tour of 'Beyond Bars' in Autumn. We are looking forward to 2 Christmas tours again, and a Spring 2025 tour of 'The Parable Keeper'. Finally, we hope to launch a brand new show, 'Bizarre Bible', in Summer 2025. We will also look to grow our regular financial supporter base and apply for more grants to enable our work to be more easily accessible financially, particularly for schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees, who are willing to act, are appointed by an ordinary resolution of the charity. Trustees are approached based upon their skills, expertise and commitment to the Charity.

Structure and Personnel

We have had a few personnel changes this year starting with Natalie returning from maternity leave and Charlie Pierson finishing his maternity cover contract. We were able to employ a Children and Education Officer thanks to grant funding and are delighted to welcome Emily Simpson to the team. After the first year of grant funding this role should become sustainable.

Induction and training of new trustees

During the year under review one new Trustee was inducted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09411225 (England and Wales)

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2024

Registered Charity number
1163712

Registered office
Rear 16
Vicar Road
Darfield
Barnsley
S73 9JZ

Trustees
Mr S Ford-Thomson
Mrs N C Holman
Mr J R Drew
Mr O C Ward
Miss B K Newman
Mr B P Mason
Mr S A Chell (appointed 22/1/2024) (resigned 3/9/2024)

Independent Examiner
Simon Young
Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

Key management
Mr R O Holman - Artistic Director
Mrs N C Holman - Operations Director

Approved by order of the board of trustees on 21 March 2025 and signed on its behalf by:

Mr J R Drew - Trustee

Independent examiner's report to the trustees of 4Front Theatre ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or**
- 2. the accounts do not accord with those records; or**
- 3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or**
- 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Young

**Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH**

21 March 2025

Statement of Financial Activities
for the Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	30/6/24 Total funds £	30/6/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		44,109	-	44,109	31,380
Charitable activities					
Christian theatrical productions		91,023	36,350	127,373	104,436
Investment income	2	624	-	624	162
Total		135,756	36,350	172,106	135,978
EXPENDITURE ON					
Raising funds		1,881	-	1,881	3,590
Charitable activities					
Christian theatrical productions		158,244	-	158,244	111,989
Total		160,125	-	160,125	115,579
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(24,369) 36,250	36,350 (36,250)	11,981 -	20,399 -
Net movement in funds		11,881	100	11,981	20,399
RECONCILIATION OF FUNDS					
Total funds brought forward		36,818	18,645	55,463	35,064
TOTAL FUNDS CARRIED FORWARD		48,699	18,745	67,444	55,463

Balance Sheet
30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	30/6/24 Total funds £	30/6/23 Total funds £
FIXED ASSETS					
Tangible assets	8	5,077	-	5,077	1,721
CURRENT ASSETS					
Debtors	9	16,363	-	16,363	23,067
Cash at bank		43,095	18,745	61,840	44,453
		59,458	18,745	78,203	67,520
CREDITORS					
Amounts falling due within one year	10	(15,836)	-	(15,836)	(13,778)
NET CURRENT ASSETS					
		43,622	18,745	62,367	53,742
TOTAL ASSETS LESS CURRENT LIABILITIES					
		48,699	18,745	67,444	55,463
NET ASSETS					
		48,699	18,745	67,444	55,463
FUNDS					
	11				
Unrestricted funds				48,699	36,818
Restricted funds				18,745	18,645
TOTAL FUNDS					
				67,444	55,463

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

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

The trustees acknowledge their responsibilities for

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

4Front Theatre (Registered number: 09411225)

Balance Sheet - continued
30 June 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2025 and were signed on its behalf by:

Mr J R Drew - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Income

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

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 50% on cost

All tangible fixed assets are recorded at cost, being purchase price, less accumulated depreciation.

Taxation

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

Fund accounting

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

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

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

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	30/6/24	30/6/23
	£	£
Deposit account interest	624	162

3. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Christian theatrical productions	1,174	438	1,048	2,660

The following payments, including VAT, have been accrued or made to the independent examiner Aysgarth Chartered Accountants in respect of their examination £520 (2023: £500). Fees payable to the Independent Examiner, other than for the independent examination, totalled £528 (2023: £682).

4. NET INCOME/(EXPENDITURE)

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

	30/6/24	30/6/23
	£	£
Depreciation - owned assets	1,842	1,111

5. TRUSTEES' REMUNERATION AND BENEFITS

	30/6/24	30/6/23
	£	£
Trustees' salaries	11,881	6,803
Trustees' pension contributions to money purchase schemes	361	176
	<u>12,242</u>	<u>6,979</u>

The salary above was paid to Mrs N C Holman in her role as Operations Director. It was not paid to her in her role as a Trustee. This salary was agreed by the other trustees and is not forbidden by the Memorandum of Association.

The charity's key management comprise the trustees and the key staff named on page 5 of this Report of the Trustees and Unaudited Financial Statements. The Operations Director's salary is disclosed above and the Artistic Director's salary is disclosed below.

	30/06/24	30/06/23
	£	£
Trustees' payments for services provided	965	100

During the year Mrs N C Holman received £965 (2023: £100) for self-employed acting and administration services. These charges were agreed by the other trustees and are not forbidden by the Memorandum of Association. They were not made in her capacity as a trustee.

5. TRUSTEES' REMUNERATION AND BENEFITS - continued**Trustees' expenses**

No trustees received any repayment of expenses during the year ended 30 June 2024 or 30 June 2023.

Other transactions with trustees or related parties 2024

Name of trustee or related party	Relationship to charity	Description of transaction	30/6/24 £	30/6/23 £
Mr R O Holman	Husband of Mrs N C Holman and the Artistic Director	Salary and pension contribution	23,652	18,877
		Artistic services	1,340	3,235
			24,992	22,112

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/6/24	30/6/23
Artistic staff	1	1
Administration	2	2
	3	3

No employees received emoluments in excess of £60,000.

A lot of the charity's activities are carried out by volunteers. This year there were 20 volunteers (2023:30).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,380	-	31,380
Charitable activities			
Christian theatrical productions	76,936	27,500	104,436
Investment income	162	-	162
Total	108,478	27,500	135,978
EXPENDITURE ON			
Raising funds	3,590	-	3,590
Charitable activities			
Christian theatrical productions	111,989	-	111,989
Total	115,579	-	115,579

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(7,101)	27,500	20,399
Transfers between funds	13,500	(13,500)	-
Net movement in funds	6,399	14,000	20,399
RECONCILIATION OF FUNDS			
Total funds brought forward	30,419	4,645	35,064
TOTAL FUNDS CARRIED FORWARD	36,818	18,645	55,463

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2023	5,466	9,834	7,205	22,505
Additions	4,835	-	363	5,198
At 30 June 2024	10,301	9,834	7,568	27,703
DEPRECIATION				
At 1 July 2023	3,937	9,834	7,013	20,784
Charge for year	1,469	-	373	1,842
At 30 June 2024	5,406	9,834	7,386	22,626
NET BOOK VALUE				
At 30 June 2024	4,895	-	182	5,077
At 30 June 2023	1,529	-	192	1,721

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/24 £	30/6/23 £
Trade debtors	3,515	4,119
Other debtors	75	2,939
Prepayments and accrued income	12,773	16,009
	16,363	23,067

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/24	30/6/23
	£	£
Social security and other taxes	334	2,971
Accruals and deferred income	15,502	10,807
	<u>15,836</u>	<u>13,778</u>

11. MOVEMENT IN FUNDS

	At 1/7/23	Net	Transfers	At
	£	movement	between	30/6/24
		in funds	funds	
		£	£	£
Unrestricted funds				
General fund	36,818	(24,369)	36,250	48,699
Restricted funds				
Production funds	18,645	36,350	(36,250)	18,745
	<u>55,463</u>	<u>11,981</u>	<u>-</u>	<u>67,444</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	135,756	(160,125)	(24,369)
Restricted funds			
Production funds	36,350	-	36,350
	<u>172,106</u>	<u>(160,125)</u>	<u>11,981</u>

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/7/22 £	Net movement in funds £	Transfers between funds £	At 30/6/23 £
Unrestricted funds				
General fund	30,419	(7,101)	13,500	36,818
Restricted funds				
Production funds	4,645	26,500	(12,500)	18,645
Capital equipment fund	-	1,000	(1,000)	-
	<u>4,645</u>	<u>27,500</u>	<u>(13,500)</u>	<u>18,645</u>
TOTAL FUNDS	<u>35,064</u>	<u>20,399</u>	<u>-</u>	<u>55,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	108,478	(115,579)	(7,101)
Restricted funds			
Production funds	26,500	-	26,500
Capital equipment fund	1,000	-	1,000
	<u>27,500</u>	<u>-</u>	<u>27,500</u>
TOTAL FUNDS	<u>135,978</u>	<u>(115,579)</u>	<u>20,399</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the years ended 30 June 2024 and 30 June 2023, except as disclosed in note 5.

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	30/6/24	30/6/23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,109	31,380
Investment income		
Deposit account interest	624	162
Charitable activities		
Performance income	79,561	61,936
One off events	712	-
Sponsorship received	750	-
Grants	46,350	42,500
	<hr/>	<hr/>
	127,373	104,436
	<hr/>	<hr/>
Total incoming resources	172,106	135,978
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	1,881	3,590
Charitable activities		
Trustees' salaries	11,881	6,803
Trustees' pension contributions	361	176
Wages	35,801	23,011
Pensions	1,032	386
Rent and rates	3,940	2,904
Insurance	868	843
Postage and stationery	698	361
Advertising	2,662	2,878
Sundries	1,351	1,286
Set, props and costumes	8,222	7,390
Venue and rehearsal space hire	11,746	5,837
Freelance actors	49,334	34,381
Sundry tools and equipment	2,400	2,050
Travel and subsistence	17,665	16,087
Computer and IT expenses	704	-
Marketing plays	2,418	629
Uniforms for camps	1,736	1,801
Food & drink for camps	547	1,442
Crafts	375	-
Plant and machinery	1,470	733
Computer equipment	373	378
	<hr/>	<hr/>
	155,584	109,376

This page does not form part of the statutory financial statements

4Front Theatre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	30/6/24	30/6/23
	£	£
Support costs		
Management		
Subscriptions	1,174	1,060
Finance		
Bank charges	438	371
Governance costs		
Accountancy fees	1,048	1,182
Total resources expended	160,125	115,579
Net income	11,981	20,399

This page does not form part of the statutory financial statements

4FRONT THEATRE

England & Wales - Charity number 1163712

Accounts

REGISTERED COMPANY NUMBER: 09411225 (England and Wales)
REGISTERED CHARITY NUMBER: 1163712

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
4Front Theatre

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Contents of the Financial Statements
for the Year Ended 30 June 2023

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Report of the Trustees
for the Year Ended 30 June 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ('objects') are specifically restricted to the following:

- 1) to advance the Christian faith for the public benefit, in particular by broadcasting Christian messages of an evangelistic and educative nature through theatre and the dramatic arts.
- 2) to advance the arts for the public benefit.

Significant activities

This year 4Front is bouncing back from the pandemic with more shows on the road, and more opportunities open to us. We feel in each project we have been very successful in fulfilling our charitable aims.

We are really pleased to have toured already established productions this year (Fisherman's Tail and The Satellite Before Christmas), as well as creating some brand-new shows that also hit the road (Jilly Rogers' Christmas Adventure and The Parable Keeper), reaching 15,000 children in a primary school setting in the academic year 22/23 (more details about all of these shows below). We also continued our children's ministry through Virtual Sunday School both online (currently at 7,987 subscribers and over 591,000 views) and in-person at events such as Spring Harvest and VSS family camp.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

Report of the Trustees
for the Year Ended 30 June 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Fisherman's Tail

In July 2022 AND June 2023, we were delighted to send 'Fisherman's Tail' on the road again. In July 2022 we did 16 performances and in June 2023 we did 28 shows. Some of these Primary school shows were accompanied by a workshop using theatre to bring a Bible story to life; we did 40 workshops altogether.

This show always goes down very well, and apart from having a break during COVID, it has been 'on the road' for 5 years. We hope to do a shorter tour of the show in Scotland later in 2023, but after that we have decided to 'rest' this production for a while. We hope to bring it back in 2025/2026.

"Fisherman's Tail is a rip-roaring journey from sea-to-plate serving up a feast of story, song and belly-laughs simultaneously drawing us into the insights of the four fishermen and their amazing friend, Jesus. A show for all the family there really is something for everyone, and a takeaway message that will live long in the memory. We would highly recommend 4Front Theatre who served up a treat for our local primary school as well as our church congregation and friends."

Pastor Darrell, Brixham Baptist Church

Virtual Sunday School Family Camp

Following the success of our Virtual Holiday Club events in 2020 and 2021, and our new base at Lenchwood Christian Centre, we decided to hold an in-person family camp for 3 days in August.

Our theme for the weekend was bearing with one another, and together the VSS presenters and the guests explored Bible stories, made crafts, played games, bounced on inflatables and we even had a few special guests such as award-winning author Bob Hartman.

The event ran with 30 volunteers (plus their families) and 100 weekend guests, as well as 120 day visitors on the Saturday. Overall, it was a very good weekend; it cost the charity £5,000, which we consider an investment in a new venture. We were able to put some unrestricted grant funding towards covering this cost. We feel like this was a worthwhile investment and would like to hold another camp next summer, but would hope to raise some specific grant funding as well as increasing the number of guests to help the income.

Virtual Sunday School

We continued releasing some new content on the Virtual Sunday School channel including full length episodes, kids worship songs and specials. In September 2022 we announced that we would no longer be uploading content as regularly and would be looking more to upload on special occasions and in smaller series.

As our in-person tours and events continued to grow we found keeping up this regular content creation very difficult. We also knew that Nat, who has really headed up a lot of the VSS episode content creation, would be going on maternity leave from January 2023, so felt it was the right time to change the way it worked.

Looking ahead we hope to continue creating mini-series for the channel, for example, we have plans for a summer series in August 2023 (4 episodes), and a Bible Bites series before Christmas 2023 (4 episodes).

Christmas: The Satellite Before Christmas and Jilly Rogers' Christmas Adventure

This was the first Christmas since COVID that we have been able to tour 2 productions again (touring North/ Midlands and South/ Midlands), including a brand-new show for 2022 'Jilly Rogers' Christmas Adventure'.

We were able to work with 7 freelance actors for these tours and had fantastic feedback. Overall, we performed 49 shows to over 9,000 children and families across the UK. We performed in Churches, Primary schools and even a children's hospital for the first time!

Despite losing some of the shows due to illness, the tour was very successful and a great encouragement for 4Front as we continue to build each year.

Report of the Trustees
for the Year Ended 30 June 2023

4front theatre were absolutely brilliant! Really professional, really funny, really entertaining. It was a really great event to invite our non-Christian friends along to, and the gospel message was clear and winsome without being too heavy.
Christ Church Greenbank on Jilly Rogers' Christmas Adventure.

Spring Harvest

For a second year running, we were asked by Spring Harvest to run the 8-11's venue at Spring Harvest Skegness in April 2023. We had 500 children registered for the event where we ran 2 sessions a day for 5 days. With a team of over 40 volunteers, we saw many children make commitments to being a Christian and we had a brilliant week! We hope to return in 2024.

Fundraising activities

We are thankful for our regular supporter base which has grown to 90 individuals / families who contribute on average £1,600 a month. We have seen an increase this year and we hope to continue to see this increase further as we move forward.

We are really pleased to have secured several grants this year, totalling £42,500, as follows:

Gloucester Diocese : £7,500 (Towards 10 workshop / performance days of Fisherman's Tail in Gloucestershire)

Philadelphia Trust : £3,000 (Towards The Parable Keeper)

Philadelphia Trust : £10,000 (Towards general funds)

R C Snelling : £2,000 (Towards 10 performances of Fisherman's Tail in Norfolk)

Lancaster Foundation: £5,000 (Towards General Funds)

Buckfast Abbey : £1,000 (Towards new touring mic kit)

Goodnews Evangelical Mission : £4,000 (Towards salary for new Children and Education Officer)

Just Sow: £10,000 (Towards salary for new Children and Education Officer)

FINANCIAL REVIEW

Financial position

The Charity's financial performance improved this year. Receipts increased to £135,978 (2022: £54,937) with expenses increasing to £115,579 (2022: £80,902). The surplus was £20,399 in contrast to the previous year's deficit of £25,965.

At 30 June 2023 net assets were £55,463 (2022: £35,064), unrestricted reserves being £36,818 (2022: £30,419) and restricted reserves were £18,645 (2022: 4,645).

Principal funding sources

As mentioned above, during the year grants were received from:

Gloucester Diocese

Philadelphia Trust

R C Snelling

Lancaster Foundation

Buckfast Abbey

Goodnews Evangelical Mission

Just Sow.

Overall income from performing increased from £25,232 to £104,436.

Donations were £31,380 (2022: 29,697).

Report of the Trustees
for the Year Ended 30 June 2023

FINANCIAL REVIEW

Reserves policy

The charity maintains sufficient reserves to cover working capital requirements to ensure the continued ability to produce good quality shows.

The restricted reserves have been delayed being used due to the COVID pandemic but since the year end have started to be used.. All other reserves are unrestricted.

FUTURE PLANS

We are really pleased that we are managing to build back up after the COVID pandemic and hope to continue to grow. We are excited about the prospect of employing a Children and Education Officer and hope this will transform some of our ways of working and build our reach. We hope to tour The Parable Keeper, again, as well as 2 shows at Christmas and continue to visit numerous festivals and one off events. We also hope to begin work on a new show ready for 2025. We will also look to grow our regular financial supporter base and apply for more grants to enable our work to be more easily accessible financially, particularly for schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees, who are willing to act, are appointed by an ordinary resolution of the charity. Trustees are approached based upon their skills, expertise and commitment to the Charity.

Organisational structure

We had a few changes personnel wise this year; Natalie went on maternity leave from January 2023, and we took on Charlie Pierson as the maternity cover. In addition to this, we have created a new role and will look to take on a Children and Education Officer on a permanent contract, hopefully from September 2023. This role would be full time and enable us to grow in our reach. We have fundraised the salary for the first year and will look for the role to become sustainable after that.

Induction and training of new trustees

During the year under review no new Trustees were inducted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09411225 (England and Wales)

Registered Charity number

1163712

Registered office

Rear 16
Vicar Road
Darfield
Barnsley
S73 9JZ

4Front Theatre (Registered number: 09411225)

Report of the Trustees
for the Year Ended 30 June 2023

Trustees

Mr S Ford-Thomson

Mrs N C Holman

Mr J R Drew

Mr O C Ward

Miss B K Newman

Mr B P Mason

Mr S A Chell (appointed 22/1/2024)

Independent Examiner

Simon Young

Aysgarth Chartered Accountants

Pickering House

40A York Place

Leeds

LS1 2ED

Key management

Mr R O Holman - Artistic Director

Mrs N C Holman - Operations Director

Approved by order of the board of trustees on 21 March 2024 and signed on its behalf by:

Mr J R Drew - Trustee

Independent Examiner's Report to the Trustees of 4Front Theatre

Independent examiner's report to the trustees of 4Front Theatre ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Young

Aysgarth Chartered Accountants

Pickering House

40A York Place

Leeds

LS1 2ED

21 March 2024

4Front Theatre

Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	30/6/23 Total funds £	30/6/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,380	-	31,380	29,697
Charitable activities					
Christian theatrical productions		76,936	27,500	104,436	25,232
Investment income	2	162	-	162	8
Total		<u>108,478</u>	<u>27,500</u>	<u>135,978</u>	<u>54,937</u>
EXPENDITURE ON					
Raising funds		3,590	-	3,590	79
Charitable activities					
Christian theatrical productions		111,989	-	111,989	80,823
Total		<u>115,579</u>	<u>-</u>	<u>115,579</u>	<u>80,902</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(7,101) 13,500	27,500 (13,500)	20,399 -	(25,965) -
Net movement in funds		6,399	14,000	20,399	(25,965)
RECONCILIATION OF FUNDS					
Total funds brought forward		30,419	4,645	35,064	61,029
TOTAL FUNDS CARRIED FORWARD		<u><u>36,818</u></u>	<u><u>18,645</u></u>	<u><u>55,463</u></u>	<u><u>35,064</u></u>

The notes form part of these financial statements

Balance Sheet
30 June 2023

	Notes	Unrestricted fund £	Restricted funds £	30/6/23 Total funds £	30/6/22 Total funds £
FIXED ASSETS					
Tangible assets	8	1,721	-	1,721	1,142
CURRENT ASSETS					
Debtors	9	13,067	10,000	23,067	8,496
Cash at bank and in hand		35,808	8,645	44,453	31,087
		<u>48,875</u>	<u>18,645</u>	<u>67,520</u>	<u>39,583</u>
CREDITORS					
Amounts falling due within one year	10	(13,778)	-	(13,778)	(5,661)
NET CURRENT ASSETS		<u>35,097</u>	<u>18,645</u>	<u>53,742</u>	<u>33,922</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,818</u>	<u>18,645</u>	<u>55,463</u>	<u>35,064</u>
NET ASSETS		<u>36,818</u>	<u>18,645</u>	<u>55,463</u>	<u>35,064</u>
FUNDS					
	11				
Unrestricted funds				36,818	30,419
Restricted funds				18,645	4,645
TOTAL FUNDS				<u>55,463</u>	<u>35,064</u>

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

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

The trustees acknowledge their responsibilities for

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

4Front Theatre (Registered number: 09411225)

Balance Sheet - continued
30 June 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2024 and were signed on its behalf by:

Mr J R Drew - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Income

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

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 50% on cost

All tangible fixed assets are recorded at cost, being purchase price, less accumulated depreciation.

Taxation

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

Fund accounting

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

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

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

4Front Theatre

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	30/6/23	30/6/22
	£	£
Deposit account interest	162	8
	<u>162</u>	<u>8</u>

3. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Christian theatrical productions	1,060	371	1,182	2,613
	<u>1,060</u>	<u>371</u>	<u>1,182</u>	<u>2,613</u>

The following payments, including VAT, have been accrued or made to the independent examiner Aysgarth Chartered Accountants in respect of their examination £500 (2022: £480). Fees payable to the Independent Examiner, other than for the independent examination, totalled £682 (2022: £595).

4. NET INCOME/(EXPENDITURE)

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

	30/6/23	30/6/22
	£	£
Depreciation - owned assets	1,111	3,017
	<u>1,111</u>	<u>3,017</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30/6/23	30/6/22
	£	£
Trustees' salaries	6,803	9,167
Trustees' pension contributions to money purchase schemes	176	154
	<u>6,979</u>	<u>9,321</u>

The salary above was paid to Mrs N C Holman in her role as Operations Director. It was not paid to her in her role as a Trustee. This salary was agreed by the other trustees and is not forbidden by the Memorandum of Association.

The charity's key management comprise the trustees and the key staff named on page 5 of this Report of the Trustees and Unaudited Financial Statements. The Operations Director's salary is disclosed above and the Artistic Director's salary is disclosed below.

	30/06/23	30/06/22
	£	£
Trustees' payments for services provided	100	350
	<u>100</u>	<u>350</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

5. TRUSTEES' REMUNERATION AND BENEFITS - continued

During the year Mrs N C Holman received £100 (2022: £350) for self-employed acting services. These charges were agreed by the other trustees and are not forbidden by the Memorandum of Association. They were not made in her capacity as a trustee.

Trustees' expenses

No trustees received any repayment of expenses during the year ended 30 June 2023 or 30 June 2022.

Other transactions with trustees or related parties 2023

Name of trustee or related party	Relationship to charity	Description of transaction	30/6/23 £	30/6/22 £
Mr R O Holman	Husband of Mrs N C Holman and the Artistic Director	Salary and pension contribution Artistic services	18,877 3,235	18,353 3,590
			<u>22,112</u>	<u>21,943</u>

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/6/23	30/6/22
Artistic staff	1	1
Administration	2	1
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

A lot of the charity's activities are carried out by volunteers. This year there were 30 volunteers (2022:7).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,697	-	29,697
Charitable activities			
Christian theatrical productions	23,932	1,300	25,232
Investment income	8	-	8
Total	<u>53,637</u>	<u>1,300</u>	<u>54,937</u>
EXPENDITURE ON			
Raising funds	79	-	79

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Christian theatrical productions	80,823	-	80,823
Total	80,902	-	80,902
NET INCOME/(EXPENDITURE)	(27,265)	1,300	(25,965)
Transfers between funds	7,655	(7,655)	-
Net movement in funds	(19,610)	(6,355)	(25,965)
RECONCILIATION OF FUNDS			
Total funds brought forward	50,029	11,000	61,029
TOTAL FUNDS CARRIED FORWARD	30,419	4,645	35,064

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2022	6,147	9,834	6,820	22,801
Additions	1,305	-	385	1,690
Disposals	(1,986)	-	-	(1,986)
At 30 June 2023	5,466	9,834	7,205	22,505
DEPRECIATION				
At 1 July 2022	5,190	9,834	6,635	21,659
Charge for year	733	-	378	1,111
Eliminated on disposal	(1,986)	-	-	(1,986)
At 30 June 2023	3,937	9,834	7,013	20,784
NET BOOK VALUE				
At 30 June 2023	1,529	-	192	1,721
At 30 June 2022	957	-	185	1,142

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/23	30/6/22
	£	£
Trade debtors	4,119	2,595
Other debtors	2,939	2,688
Prepayments and accrued income	16,009	3,213
	<u>23,067</u>	<u>8,496</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/23	30/6/22
	£	£
Social security and other taxes	2,971	102
Accruals and deferred income	10,807	5,559
	<u>13,778</u>	<u>5,661</u>

11. MOVEMENT IN FUNDS

	At 1/7/22	Net movement in funds	Transfers between funds	At 30/6/23
	£	£	£	£
Unrestricted funds				
General fund	30,419	(7,101)	13,500	36,818
Restricted funds				
Production funds	4,645	26,500	(12,500)	18,645
Capital equipment fund	-	1,000	(1,000)	-
	<u>4,645</u>	<u>27,500</u>	<u>(13,500)</u>	<u>18,645</u>
TOTAL FUNDS	<u>35,064</u>	<u>20,399</u>	<u>-</u>	<u>55,463</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,478	(115,579)	(7,101)
Restricted funds			
Production funds	26,500	-	26,500
Capital equipment fund	1,000	-	1,000
	<u>27,500</u>	<u>-</u>	<u>27,500</u>
TOTAL FUNDS	<u>135,978</u>	<u>(115,579)</u>	<u>20,399</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/21 £	Net movement in funds £	Transfers between funds £	At 30/6/22 £
Unrestricted funds				
General fund	50,029	(27,265)	7,655	30,419
Restricted funds				
Production funds	11,000	1,300	(7,655)	4,645
TOTAL FUNDS	<u>61,029</u>	<u>(25,965)</u>	<u>-</u>	<u>35,064</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,637	(80,902)	(27,265)
Restricted funds			
Production funds	1,300	-	1,300
TOTAL FUNDS	<u>54,937</u>	<u>(80,902)</u>	<u>(25,965)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the years ended 30 June 2023 and 30 June 2022, except as disclosed in note 5.

4FRONT THEATRE

England & Wales - Charity number 1163712

Accounts

REGISTERED COMPANY NUMBER: 09411225 (England and Wales)
REGISTERED CHARITY NUMBER: 1163712

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
4Front Theatre

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Contents of the Financial Statements
for the Year Ended 30 June 2022

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4Front Theatre

Report of the Trustees for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ('objects') are specifically restricted to the following:

- 1) to advance the Christian faith for the public benefit, in particular by broadcasting Christian messages of an evangelistic and educative nature through theatre and the dramatic arts.
- 2) to advance the arts for the public benefit.

Significant activities

This year we were still feeling the knock-on effects of the COVID-19 pandemic, yet we are glad to have had another successful year despite this. We feel in each project we have been very successful in fulfilling our charitable aims.

Having primarily performed online since the COVID pandemic began, we were pleased to start performing in person again this year; though not yet back up to our pre-pandemic levels, we were pleased to have a Christmas show and Fisherman's Tail back on the road alongside other events detailed below. This allowed us to continue our online reach with Virtual Sunday School (over 480,000 views and 7,300 subscribers), as well as in person audiences (over 7,500 people) and it allowed us to work with more creatives (approximately 15).

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Virtual Holiday Club

Following the success of our Virtual Holiday Club in 2020, we did another one in August 2021, this time based in Worcester. We partnered with AllStar Kids again for the technical aspect and live streamed 10 sessions over 5 days. It was very successful, and the channel received over 30,000 views with 223 new subscribers, including some Churches having in-person holiday clubs in their building using the Church Pack we created to go along with the live streamed sessions. Though the numbers were less in 2021, we did expect this as people were able to do in-person events again, unlike 2020 due to the COVID restrictions.

Looking forward to 2022/23, we hope to look at doing an in-person family camp type event.

Virtual Sunday School

We continued with Virtual Sunday School, though as the world began to open again, we found this resource was less needed. We reduced the content output from weekly to bi-weekly and then monthly from the start of 2022.

Although we did see a reduction in regular video views, our subscribers continued to increase with the total number of subscribers at June 2022 being 7,300 alongside over 480,000 views.

As things did open, we were delighted to be able to do some Virtual Sunday School events in-person. As well as running the 8-11Es at Spring Harvest (see below), at the start of 2022 we launched Virtual Sunday School family services, which were very successful. The VSS team headed to local Churches to perform a 'live' episode as a replacement for a regular Church service. This really helped us with fundraising and was very well received by the Churches.

Christmas: The Satellite Before Christmas

We were delighted to be back on the road at Christmas for the first time since 2019. As some COVID restrictions were still in place, we decided to just put one show on the road with a minimal in-person cast. 'The Satellite Before Christmas' was a 5-man show, though only 2 onstage with the other 3 performing via pre-recorded videos.

With COVID restrictions in mind we were also able to create a pre-recorded version of the production, which proved very useful when we had to stop the tour two thirds of the way through due to our team catching COVID.

Despite losing some of the shows, the tour was very successful and a great encouragement for 4Front as we look to build back up after COVID. This production also enabled us to create a very fruitful and long lasting relationship with Lenchwood Christian Centre, where we were able to accommodate our team, rehearse and record the production.

Thank you - it was great to be able to provide for the children of various schools again - so thank you for enabling us to do that

Cirencester Baptist Church

Fisherman's Tail

In March 2022 we were able to send Fisherman's Tail back on the road again, exactly 2 years after it had been cancelled due to COVID. We had 15 bookings which all went very well and we hope to send the show on the road again in the summer term.

What a fabulous time we have enjoyed! Being a small scattered fellowship and having the event where the primary school has just over 30 pupils, some people thought we were crazy! (60 people of all ages came and everyone 'got the gospel ' in a brilliant way and by the feedback received all thoroughly enjoyed it.

Sarah Woof, Church Leader

Spring Harvest

As part of doing Virtual Sunday School in person, we were asked to run the 8-11's venue at Spring Harvest Skegness in April 2022. We had over 500 children registered for the event where we ran 2 sessions a day for 5 days. With a team of over 40 volunteers, we had a fantastic week where we saw over 50 children decide to become Christians. We learned a lot and hope to be back next year.

Lenchwood Trust

As previously mentioned, this year we developed a relationship with Lenchwood Trust (Lenchwood Christian Centre) who invited us to move on to their site in December 2021. Rob and Nat Holman moved into the farmhouse as the 'onsite presence' and Lenchwood have been able to offer storage space free of charge, alongside rehearsal space and accommodation at cost. This means we have moved out of Worcester Baptist Church and now store our props and costumes at Lenchwood. We are really looking forward to developing this relationship further going forward as we feel it is beneficial for both charities.

Covid-19

The Covid-19 pandemic continues to have an impact on our work. As restrictions are eased we foresee this getting better, but we have lost some of the momentum we had in 2019 and will have to build back up again.

Fundraising activities

Funding

We are thankful for our regular supporter base of 62 individuals and families who jointly contribute on average £1,200 a month. We have seen an increase this year as we were able to be partially back on the road and we hope to see this increase continue.

Grants secured this year were much less due to ongoing COVID restrictions, although we did manage to secure a grant from the council and a local business:

Worcester City Council initially gave £2,250 to reduce the cost of 10 Christmas performances in Worcester Primary Schools of 'The Satellite before Christmas'. Unfortunately due to COVID we were unable to perform in all 10 schools and returned £1,050. The net grant was therefore £1,200.

AA Salt gave £100 towards performing 'The Satellite before Christmas' in a Worcester Primary School at Christmas 2021.

FINANCIAL REVIEW

Financial position

The Charity's financial performance declined this year. Receipts decreased to £54,937 (2021: £90,857) and expenses increased to £80,902 (2021: £62,052). The deficit is therefore £25,965 in contrast to the surplus of £28,805 in 2021.

At 30 June 2022 net assets were £35,064 (2021: £61,029), unrestricted reserves being £30,419 (2021: £50,209) and restricted reserves were £4,645 (2021: £11,000).

Principal funding sources

As mentioned above, during the year grants were received from Worcester City Council and AA Salt.

Overall income from performing decreased to £25,232 from £45,306

Donations were £29,697 (2021: £40,589).

Reserves policy

The charity maintains sufficient reserves to cover working capital requirements to ensure the continued ability to produce good quality shows.

The restricted reserves have been delayed being used due to the COVID pandemic. All other reserves are unrestricted.

FUTURE PLANS

COVID restrictions really effected our income and ability to perform this year; restrictions were lifted to a certain level so Virtual Sunday School was not needed as much, however there were still many restrictions in place for in-person performances and events. Going ahead, we're pleased that COVID restrictions will continue to lessen and we will be able to get back on the road with performances again and we are also hoping to do an in-person Virtual Sunday School family camp. We will also look to grow our regular financial supporter base and apply for more grants to enable our work to be more easily accessible financially, particularly for schools.

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees, who are willing to act, are appointed by an ordinary resolution of the charity. Trustees are approached based upon their skills, expertise and commitment to the Charity.

Organisational structure

We had a few changes personnel wise this year; Natalie came back from maternity leave and her maternity cover, Lydia, finished working with us. We also began working with more freelancers again as we were able to do more in person events again.

Induction and training of new trustees

During the year under review no new Trustees were inducted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09411225 (England and Wales)

Registered Charity number

1163712

Registered office

Rear 16
Vicar Road
Darfield
Barnsley
S73 9JZ

Trustees

Mr S Ford-Thomson
Mrs N C Holman
Mr J Drew
Mr O Ward
Miss B Newman
Mr B Mason

Independent Examiner

Simon Young FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Key management

Mr RO Holman - Artistic Director

Mrs NC Holman - Operations Director

Approved by order of the board of trustees on 29 March 2023 and signed on its behalf by:

Mr O Ward - Trustee

Independent Examiner's Report to the Trustees of
4Front Theatre

Independent examiner's report to the trustees of 4Front Theatre ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Young FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

29 March 2023

4Front Theatre

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30/6/22 Total funds £	30/6/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,697	-	29,697	40,589
Charitable activities					
Christian theatrical productions		23,932	1,300	25,232	45,306
Investment income	2	8	-	8	2
Other income		-	-	-	<u>4,960</u>
Total		<u>53,637</u>	<u>1,300</u>	<u>54,937</u>	<u>90,857</u>
EXPENDITURE ON					
Raising funds		79	-	79	-
Charitable activities					
Christian theatrical productions		<u>80,823</u>	-	<u>80,823</u>	<u>62,052</u>
Total		<u>80,902</u>	-	<u>80,902</u>	<u>62,052</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(27,265) <u>7,655</u>	1,300 <u>(7,655)</u>	(25,965) <u>-</u>	28,805 <u>-</u>
Net movement in funds		(19,610)	(6,355)	(25,965)	28,805
RECONCILIATION OF FUNDS					
Total funds brought forward		50,029	11,000	61,029	32,224
TOTAL FUNDS CARRIED FORWARD		<u>30,419</u>	<u>4,645</u>	<u>35,064</u>	<u>61,029</u>

The notes form part of these financial statements

Balance Sheet
30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30/6/22 Total funds £	30/6/21 Total funds £
FIXED ASSETS					
Tangible assets	8	1,142	-	1,142	3,790
CURRENT ASSETS					
Debtors	9	8,496	-	8,496	4,069
Cash at bank and in hand		<u>26,442</u>	<u>4,645</u>	<u>31,087</u>	<u>56,144</u>
		34,938	4,645	39,583	60,213
CREDITORS					
Amounts falling due within one year	10	<u>(5,661)</u>	-	<u>(5,661)</u>	<u>(2,974)</u>
NET CURRENT ASSETS					
		<u>29,277</u>	<u>4,645</u>	<u>33,922</u>	<u>57,239</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>30,419</u>	<u>4,645</u>	<u>35,064</u>	<u>61,029</u>
NET ASSETS					
		<u>30,419</u>	<u>4,645</u>	<u>35,064</u>	<u>61,029</u>
FUNDS					
	11				
Unrestricted funds				30,419	50,029
Restricted funds				<u>4,645</u>	<u>11,000</u>
TOTAL FUNDS					
				<u>35,064</u>	<u>61,029</u>

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

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

The trustees acknowledge their responsibilities for

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

4Front Theatre (Registered number: 09411225)

Balance Sheet - continued
30 June 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 March 2023 and were signed on its behalf by:

Mr O Ward - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Income

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

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 50% on cost

All tangible fixed assets are recorded at cost, being purchase price, less accumulated depreciation.

Taxation

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

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**1. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	30/6/22	30/6/21
	£	£
Deposit account interest	<u>8</u>	<u>2</u>

3. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Christian theatrical productions	<u>865</u>	<u>291</u>	<u>1,075</u>	<u>2,231</u>

The following payments, including VAT, have been accrued or made to the independent examiner Aysgarth Chartered Accountants in respect of their examination £480 (2021: £456). Fees payable to the Independent Examiner, other than for the independent examination, totalled £595 (2021: £738).

4. NET INCOME/(EXPENDITURE)

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

	30/6/22	30/6/21
	£	£
Depreciation - owned assets	3,017	5,289
Surplus on disposal of fixed assets	<u>-</u>	<u>(423)</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30/6/22	30/6/21
	£	£
Trustees' salaries	9,167	7,247
Trustees' pension contributions to money purchase schemes	<u>154</u>	<u>125</u>
	<u>9,321</u>	<u>7,372</u>

The salary above was paid to Mrs N C Holman in her role as Operations Director. It was not paid to her in her role as a Trustee. This salary was agreed by the other trustees and is not forbidden by the Memorandum of Association.

The charity's key management comprise the trustees and the key staff named on page 5 of this Report of the Trustees and Unaudited Financial Statements. The Operations Director's salary is disclosed above and the Artistic Director's salary is disclosed below.

	30/06/22	30/06/21
	£	£
Trustees' payments for services provided	<u>350</u>	<u>100</u>

5. TRUSTEES' REMUNERATION AND BENEFITS - continued

During the year Mrs N C Holman received £350 (2021: £100) for self-employed acting services. These charges were agreed by the other trustees and are not forbidden by the Memorandum of Association. They were not made in her capacity as a trustee.

Trustees' expenses

No trustees received any repayment of expenses during the year ended 30 June 2022 or 30 June 2021..

Other transactions with trustees or related parties 2022

Name of trustee or related party	Relationship to charity	Description of transaction	30/6/22 £	30/6/21 £
Mr R O Holman	Husband of Mrs N C Holman and the Artistic Director	Salary and pension contribution Artistic services	18,353 <u>3,590</u>	12,847 <u>3,875</u>
			<u>21,943</u>	<u>16,722</u>

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/6/22	30/6/21
Artistic staff	1	1
Administration	<u>1</u>	<u>2</u>
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

A lot of the charity's activities are carried out by volunteers. This year there were 7 volunteers (2021:7).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,589	-	40,589
Charitable activities			
Christian theatrical productions	32,306	13,000	45,306
Investment income	2	-	2
Other income	<u>4,960</u>	<u>-</u>	<u>4,960</u>
Total	<u>77,857</u>	<u>13,000</u>	<u>90,857</u>

EXPENDITURE ON

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Christian theatrical productions	<u>62,052</u>	<u>-</u>	<u>62,052</u>
NET INCOME	15,805	13,000	28,805
Transfers between funds	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>
Net movement in funds	20,305	8,500	28,805
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>29,724</u>	<u>2,500</u>	<u>32,224</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>50,029</u></u>	<u><u>11,000</u></u>	<u><u>61,029</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2021	6,147	9,834	6,451	22,432
Additions	<u>-</u>	<u>-</u>	<u>369</u>	<u>369</u>
At 30 June 2022	<u>6,147</u>	<u>9,834</u>	<u>6,820</u>	<u>22,801</u>
DEPRECIATION				
At 1 July 2021	3,961	9,834	4,847	18,642
Charge for year	<u>1,229</u>	<u>-</u>	<u>1,788</u>	<u>3,017</u>
At 30 June 2022	<u>5,190</u>	<u>9,834</u>	<u>6,635</u>	<u>21,659</u>
NET BOOK VALUE				
At 30 June 2022	<u><u>957</u></u>	<u><u>-</u></u>	<u><u>185</u></u>	<u><u>1,142</u></u>
At 30 June 2021	<u><u>2,186</u></u>	<u><u>-</u></u>	<u><u>1,604</u></u>	<u><u>3,790</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/6/22	30/6/21
	£	£
Trade debtors	2,595	-
Other debtors	2,688	2,939
Prepayments and accrued income	<u>3,213</u>	<u>1,130</u>
	<u>8,496</u>	<u>4,069</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/22	30/6/21
	£	£
Trade creditors	-	300
Social security and other taxes	102	75
Other creditors	-	2,449
Accruals and deferred income	<u>5,559</u>	<u>150</u>
	<u>5,661</u>	<u>2,974</u>

11. MOVEMENT IN FUNDS

	At 1/7/21	Net movement in funds	Transfers between funds	At 30/6/22
	£	£	£	£
Unrestricted funds				
General fund	50,029	(27,265)	7,655	30,419
Restricted funds				
Productions fund	11,000	1,300	(7,655)	4,645
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>61,029</u>	<u>(25,965)</u>	<u>-</u>	<u>35,064</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,637	(80,902)	(27,265)
Restricted funds			
Productions fund	1,300	-	1,300
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,937</u>	<u>(80,902)</u>	<u>(25,965)</u>

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/7/20 £	Net movement in funds £	Transfers between funds £	At 30/6/21 £
Unrestricted funds				
General fund	29,724	15,805	4,500	50,029
Restricted funds				
Productions fund	2,500	13,000	(4,500)	11,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,224</u>	<u>28,805</u>	<u>-</u>	<u>61,029</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,857	(62,052)	15,805
Restricted funds			
Productions fund	13,000	-	13,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>90,857</u>	<u>(62,052)</u>	<u>28,805</u>

12. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30/6/22 £	30/6/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,697	40,589
Investment income		
Deposit account interest	<u>8</u>	<u>2</u>
Charitable activities		
Performance income	23,932	27,306
Grants	<u>1,300</u>	<u>18,000</u>
	<u>25,232</u>	<u>45,306</u>
Other income		
Gain on sale of tangible fixed assets	-	423
Government grants	<u>-</u>	<u>4,537</u>
	<u>-</u>	<u>4,960</u>
Total incoming resources	<u>54,937</u>	<u>90,857</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	<u>79</u>	<u>-</u>
Charitable activities		
Trustees' salaries	9,167	7,247
Trustees' pension contributions	154	125
Wages	19,806	16,262
Pensions	353	192
Rent and rates	2,646	1,738
Insurance	819	759
Postage and stationery	707	473
Advertising	1,027	41
Sundries	1,639	101
Set, props and costumes	6,028	3,829
Venue and rehearsal space hire	718	580
Freelance actors	22,088	13,129
Sundry tools and equipment	651	2,612
Travel and subsistence	7,728	6,699
Computer and IT expenses	479	233
Marketing plays	1,300	454
Subscriptions	265	379
Plant and machinery	<u>1,229</u>	<u>1,229</u>
Carried forward	76,804	56,082

This page does not form part of the statutory financial statements

4Front Theatre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30/6/22 £	30/6/21 £
Charitable activities		
Brought forward	76,804	56,082
Motor vehicles	-	2,457
Computer equipment	<u>1,788</u>	<u>1,603</u>
	78,592	60,142
Support costs		
Management		
Subscriptions	865	456
Finance		
Bank charges	291	260
Governance costs		
Accountancy fees	<u>1,075</u>	<u>1,194</u>
Total resources expended	<u>80,902</u>	<u>62,052</u>
Net (expenditure)/income	<u>(25,965)</u>	<u>28,805</u>

This page does not form part of the statutory financial statements

4FRONT THEATRE

England & Wales - Charity number 1163712

Accounts

REGISTERED COMPANY NUMBER: 09411225 (England and Wales)
REGISTERED CHARITY NUMBER: 1163712

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2021
for
4Front Theatre

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Contents of the Financial Statements
for the Year Ended 30 June 2021

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4Front Theatre

Report of the Trustees for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ('objects') are specifically restricted to the following:

- 1) to advance the Christian faith for the public benefit, in particular by broadcasting Christian messages of an evangelistic and educative nature through theatre and the dramatic arts.
- 2) to advance the arts for the public benefit.

Significant activities

This year our work was still greatly affected by the COVID-19 pandemic, yet we are glad to have had another successful year despite this. We feel in each project we have been very successful in fulfilling our charitable aims.

We continue to rely on grant funding as well as our regular supporter base to extend the reach of our projects - as detailed later in the report. Unlike other years, this year we have only performed in person a handful of times as most of our work has been filmed. This has meant we have considerably expanded our reach geographically (Virtual Sunday School has been viewed in over 50 countries) and in terms of audience numbers (estimated over 300,000 views on our projects this year) but have worked with less creatives (15 this year compared to 25 last year).

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Virtual Holiday Club

In August 2020 we partnered with St Peter's Baptist Church and AllStars Kids to create a week-long virtual holiday club streamed live twice a day through YouTube. This was aimed at primary school children and families who could not attend usual in-person events due to COVID. Over the week we explored the theme of the armour of God and encouraged lots of interaction through email and social media, which went very well. Overall, it was an incredibly successful week with over 15,000 views from 9,000 unique viewers.

We hope to do another Virtual Holiday Club in 2021.

Virtual Sunday School

In September 2020 4Front officially took Virtual Sunday School on as part of our ministry (previously it had been run by St Peter's Baptist Church). We continued to grow the YouTube channel with weekly episodes exploring a new Bible story, doing a craft, prayer and usually a game or challenge.

As part of this Rob has also written and released several kids worship songs which we have compiled onto a CD.

This has been greatly received by all as a high-quality children's ministry provision during a time when Churches cannot meet in person. Each week we have children send it pictures of their crafts from all over the world and regularly have 40-50 photographs to share in the following week's video! Not only is it fun but also has allowed many families to naturally open up faith conversations.

We hope to continue with Virtual Sunday School for the foreseeable future.

Just to say thank for today's message. The kids we care for (foster care) have been through really scary things. Today's message gave us a fresh opportunity to speak over their past and remind them that God is bigger than all they have gone through. Thanks again for all you do. Our kids love watching each week.

Parent

The Mayflower Project: Saint or Sinner

In September we adapted what was going to be a several month-long tour into a filmed production for the Plymouth Mayflower 400 event. We were able to adapt the show and write a 5-part mini-series looking at the Christian perspective on the Mayflower boat setting sail for America. We were pleased to work with AllStars Kids again as they filmed the production which we did on an actual ship in Bristol. The project was well received by the team who commissioned it and will go into schools next year.

Christmas: A Very Merry COVID Cancelled Christmas and Virtual Advent Calendar

Unfortunately, Covid continued to limit our ability to do any in-person events at Christmas which is usually our busiest time. Due to government restrictions we had to be creative and, thanks to the Worcester diocese for lending us a house for a month, we were able to 'bubble' our team together and perform live streamed shows from the house.

'A Very Merry COVID Cancelled Christmas' was a 2-man production, though we had 2 teams to share out the load. We were also able to pre-record a performance which meant we could offer a live event or a pre-recorded show. Between the pre-record and live shows we had 68 performances to approximately 5,000 people. In addition to this we sold 29 on-demand performances to 3 different countries.

We are extremely grateful to have been given the opportunity to share in this. I know the children left with smiles on their faces and a very clear understanding of the true meaning of Christmas!

Headteacher, Tirelbrook Primary School

4Front Theatre

Report of the Trustees for the Year Ended 30 June 2021

Additionally, this Christmas we developed Virtual Sunday School into a Virtual Advent Calendar, with daily videos throughout December on the run-up to Christmas. We had over 32,000 views on our YouTube channel in December and are aware Churches, families and primary schools utilised this resource.

Covid-19

The Covid-19 pandemic continues to have a huge impact on our work. Our landlords at Worcester Baptist Church have also graciously continued to allow us to leave our office / storage at the Church rent free and we will slowly build this back up from £50 a month.

Fundraising activities

Funding

We are thankful for our regular supporter base of 55 individuals / families who contribute on average £1,070 a month. We have seen a drop by 11 supporters this year partly due to COVID and we believe partly due to us not being able to visit places in person.

We managed to secure several grants, which enabled us to move forward greatly this year:

Goshem Trust - £3,000 (This was towards Virtual Advent Calendar)

Lancaster Foundation - £5,000 (This was received in June 2021 towards Virtual Holiday Club 2021)

Old Town Christian Trust - £3,000 (This was towards a new project we hope to do - Bible Bites)

Philadelphia Trust - £7,000 (£2,000 towards a new project we hope to do - Bible Bites - and £5,000 unrestricted)

Each of these grants has been an important contribution to our work and we appreciate them greatly!

In addition grants totalling £4,537 (2020 £4,192) were received under the Government's Coronavirus Job Retention Scheme.

FINANCIAL REVIEW

Financial position

The Charity's financial performance improved this year despite receipts decreasing this year to £90,857 (2020 : £111,699). Expenses also decreased, this year they were £62,052 (2020: £100,533). We are therefore reporting a surplus of £28,805 (2020: £11,166).

At 30 June 2021 net assets were £61,029 (2020: £32,224), unrestricted reserves were £50,029 (2020: £29,724) and restricted reserves were £11,000 (2020: £2500).

Principal funding sources

As mentioned above, during the year grants were received from:

Goshem Trust

Lancaster Foundation

Old Town Christian Trust

Philadelphia Trust

In addition grants were received via the government's Coronavirus Job Retention Scheme.

Overall income from performing decreased to £45,306 from £76,127.

Donations were £40,589 (2020: £30,437).

Reserves policy

The charity maintains sufficient reserves to cover working capital requirements to ensure the continued ability to produce good quality shows.

The restricted reserves have been delayed being used due to the COVID pandemic. All other reserves are unrestricted.

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2021

FUTURE PLANS

Looking forward, we hope to continue with Virtual Sunday School and do another Virtual Holiday Club in 2021. We also hope to develop this further into 'in person' events when COVID restrictions allow.

We are also excited to work on 'Bible Bites' as an ongoing project creating RE based short videos for schools and hope to get Fisherman's Tail back on the road in 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees, who are willing to act, are appointed by an ordinary resolution of the charity. Trustees are approached based upon their skills, expertise and commitment to the Charity. Since the year end 2 new Trustees have been appointed, see below.

Organisational structure

We had a few changes personnel wise this year; Rhiana's contract ended for her administrative role and due to the pandemic, we were not able to renew this, though we are grateful for her contribution to 4Front Theatre. Nat also went on maternity leave in February, and we welcomed her maternity cover - Lydia - to the team.

Induction and training of new trustees

During the year under review no new Trustees were inducted.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09411225 (England and Wales)

Registered Charity number

1163712

Registered office

Rear 16
Vicar Road
Darfield
Barnsley
S73 9JZ

Trustees

Mr S Ford-Thomson
Mrs N C Holman
Mr J Drew
Mr O Ward
Miss B Newman
Mr B Mason

Independent Examiner

Simon Young
FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

4Front Theatre

Report of the Trustees
for the Year Ended 30 June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Key management

Mr RO Holman - Artistic Director

Mrs NC Holman - Operations Director

Approved by order of the board of trustees on 25 April 2022 and signed on its behalf by:

Mr O Ward - Trustee

Independent Examiner's Report to the Trustees of
4Front Theatre

Independent examiner's report to the trustees of 4Front Theatre ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon Young
FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

25 April 2022

4Front Theatre

Statement of Financial Activities
for the Year Ended 30 June 2021

	Notes	Unrestricted fund £	Restricted funds £	30/6/21 Total funds £	30/6/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,589	-	40,589	30,437
Charitable activities					
Christian theatrical productions		32,306	13,000	45,306	76,127
Investment income	2	2	-	2	43
Other income		4,960	-	4,960	5,092
Total		<u>77,857</u>	<u>13,000</u>	<u>90,857</u>	<u>111,699</u>
EXPENDITURE ON					
Raising funds		-	-	-	2,738
Charitable activities					
Christian theatrical productions		62,052	-	62,052	97,795
Total		<u>62,052</u>	<u>-</u>	<u>62,052</u>	<u>100,533</u>
NET INCOME		<u>15,805</u>	<u>13,000</u>	<u>28,805</u>	<u>11,166</u>
Transfers between funds	11	<u>4,500</u>	<u>(4,500)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>20,305</u>	<u>8,500</u>	<u>28,805</u>	<u>11,166</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>29,724</u>	<u>2,500</u>	<u>32,224</u>	<u>21,058</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>50,029</u></u>	<u><u>11,000</u></u>	<u><u>61,029</u></u>	<u><u>32,224</u></u>

The notes form part of these financial statements

4Front Theatre (Registered number: 09411225)

Balance Sheet
30 June 2021

	Notes	Unrestricted fund £	Restricted funds £	30/6/21 Total funds £	30/6/20 Total funds £
FIXED ASSETS					
Tangible assets	8	3,790	-	3,790	4,451
CURRENT ASSETS					
Debtors	9	4,069	-	4,069	2,182
Cash at bank		45,144	11,000	56,144	34,300
		<u>49,213</u>	<u>11,000</u>	<u>60,213</u>	<u>36,482</u>
CREDITORS					
Amounts falling due within one year	10	(2,974)	-	(2,974)	(8,709)
		<u>46,239</u>	<u>11,000</u>	<u>57,239</u>	<u>27,773</u>
NET CURRENT ASSETS					
		<u>46,239</u>	<u>11,000</u>	<u>57,239</u>	<u>27,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		50,029	11,000	61,029	32,224
		<u>50,029</u>	<u>11,000</u>	<u>61,029</u>	<u>32,224</u>
NET ASSETS					
		<u>50,029</u>	<u>11,000</u>	<u>61,029</u>	<u>32,224</u>
FUNDS	11				
Unrestricted funds				50,029	29,724
Restricted funds				11,000	2,500
				<u>61,029</u>	<u>32,224</u>
TOTAL FUNDS				<u>61,029</u>	<u>32,224</u>

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

4Front Theatre (Registered number: 09411225)

Balance Sheet - continued
30 June 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2022 and were signed on its behalf by:

Mr O Ward - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Income

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

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 50% on cost

All tangible fixed assets are recorded at cost, being purchase price, less accumulated depreciation.

Taxation

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

Fund accounting

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**1. ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	30/6/21	30/6/20
	£	£
Deposit account interest	2	43
	<u>2</u>	<u>43</u>

3. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Christian theatrical productions	456	260	1,194	1,910
	<u>456</u>	<u>260</u>	<u>1,194</u>	<u>1,910</u>

The following payments, including VAT, have been accrued or made to the independent examiner Aysgarth Chartered Accountants in respect of their examination £456 (2020: £456). Fees payable to the Independent Examiner, other than for the independent examination, totalled £738 (2020: £705).

4. NET INCOME/(EXPENDITURE)

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

	30/6/21	30/6/20
	£	£
Depreciation - owned assets	5,289	4,311
Surplus on disposal of fixed assets	(423)	(900)
	<u>5,289</u>	<u>4,311</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30/6/21	30/6/20
	£	£
Trustees' salaries	7,247	11,133
Trustees' pension contributions to money purchase schemes	125	149
	<u>7,372</u>	<u>11,282</u>

The salary above was paid to Mrs N C Holman in her role as Operations Director. It was not paid to her in her role as a Trustee. This salary was agreed by the other trustees and is not forbidden by the Memorandum of Association.

The charity's key management comprise the trustees and the key staff named on page 5 of this Report of the Trustees and Unaudited Financial Statements. The Operations Director's salary is disclosed above and the Artistic Director's salary is disclosed below.

	30/06/21	30/06/20
	£	£
Trustees' payments for services provided	100	500
	<u>100</u>	<u>500</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021**5. TRUSTEES' REMUNERATION AND BENEFITS - continued**

During the year Mrs N C Holman received £100 (2020: £500) for self-employed acting services. These charges were agreed by the other trustees and are not forbidden by the Memorandum of Association. They were not made in her capacity as a trustee.

Trustees' expenses

No trustees received any repayment of expenses during the year ended 30 June 2021 or 30 June 2020..

Other transactions with trustees or related parties 2021

Name of trustee or related party	Relationship to charity	Description of transaction	30/6/21 £	30/6/20 £
Mr R O Holman	Husband of Mrs N C Holman and the Artistic Director	Salary and pension contribution	12,847	11,283
		Artistic services	3,875	2,525
			<u>16,722</u>	<u>13,808</u>

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30/6/21	30/6/20
Artistic staff	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

A lot of the charity's activities are carried out by volunteers. This year there were 7 volunteers (2020:7).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,437	-	30,437
Charitable activities			
Christian theatrical productions	54,027	22,100	76,127
Investment income	43	-	43
Other income	5,092	-	5,092
Total	<u>89,599</u>	<u>22,100</u>	<u>111,699</u>
EXPENDITURE ON			
Raising funds	2,738	-	2,738

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Christian theatrical productions	97,795	-	97,795
Total	<u>100,533</u>	<u>-</u>	<u>100,533</u>
NET INCOME/(EXPENDITURE)	(10,934)	22,100	11,166
Transfers between funds	<u>22,600</u>	<u>(22,600)</u>	<u>-</u>
Net movement in funds	11,666	(500)	11,166
RECONCILIATION OF FUNDS			
Total funds brought forward	18,058	3,000	21,058
TOTAL FUNDS CARRIED FORWARD	<u><u>29,724</u></u>	<u><u>2,500</u></u>	<u><u>32,224</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2020	4,726	9,834	3,244	17,804
Additions	<u>1,421</u>	<u>-</u>	<u>3,207</u>	<u>4,628</u>
At 30 June 2021	<u>6,147</u>	<u>9,834</u>	<u>6,451</u>	<u>22,432</u>
DEPRECIATION				
At 1 July 2020	2,732	7,377	3,244	13,353
Charge for year	<u>1,229</u>	<u>2,457</u>	<u>1,603</u>	<u>5,289</u>
At 30 June 2021	<u>3,961</u>	<u>9,834</u>	<u>4,847</u>	<u>18,642</u>
NET BOOK VALUE				
At 30 June 2021	<u><u>2,186</u></u>	<u><u>-</u></u>	<u><u>1,604</u></u>	<u><u>3,790</u></u>
At 30 June 2020	<u><u>1,994</u></u>	<u><u>2,457</u></u>	<u><u>-</u></u>	<u><u>4,451</u></u>

4Front Theatre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/21	30/6/20
	£	£
Trade debtors	-	1,397
Other debtors	2,939	-
Prepayments and accrued income	1,130	785
	<u>4,069</u>	<u>2,182</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/6/21	30/6/20
	£	£
Trade creditors	300	-
Social security and other taxes	75	34
Other creditors	2,449	-
Accruals and deferred income	150	8,675
	<u>2,974</u>	<u>8,709</u>

11. MOVEMENT IN FUNDS

	At 1/7/20	Net movement in funds	Transfers between funds	At 30/6/21
	£	£	£	£
Unrestricted funds				
General fund	29,724	15,805	4,500	50,029
Restricted funds				
Productions fund	2,500	13,000	(4,500)	11,000
	<u>32,224</u>	<u>28,805</u>	<u>-</u>	<u>61,029</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	77,857	(62,052)	15,805
Restricted funds			
Productions fund	13,000	-	13,000
	<u>90,857</u>	<u>(62,052)</u>	<u>28,805</u>

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/7/19 £	Net movement in funds £	Transfers between funds £	At 30/6/20 £
Unrestricted funds				
General fund	18,058	(10,934)	22,600	29,724
Restricted funds				
Productions fund	3,000	22,100	(22,600)	2,500
TOTAL FUNDS	<u>21,058</u>	<u>11,166</u>	<u>-</u>	<u>32,224</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,599	(100,533)	(10,934)
Restricted funds			
Productions fund	22,100	-	22,100
TOTAL FUNDS	<u>111,699</u>	<u>(100,533)</u>	<u>11,166</u>

12. RELATED PARTY DISCLOSURES

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