

**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

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for the Year Ended 30 June 2022

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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 8-11s 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 8-11s 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.

## **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 ('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



Statement of Financial Activities  
for the Year Ended 30 June 2022

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

Balance Sheet  
30 June 2022

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 30/6/22<br>Total<br>funds<br>£ | 30/6/21<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                          |                                |                                |
| Tangible assets                              | 8     | 1,142                     | -                        | 1,142                          | 3,790                          |
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                                |                                |
| 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                         |
| <b>CREDITORS</b>                             |       |                           |                          |                                |                                |
| Amounts falling due within one year          | 10    | <u>(5,661)</u>            | -                        | <u>(5,661)</u>                 | <u>(2,974)</u>                 |
| <b>NET CURRENT ASSETS</b>                    |       | <u>29,277</u>             | <u>4,645</u>             | <u>33,922</u>                  | <u>57,239</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>30,419</u>             | <u>4,645</u>             | <u>35,064</u>                  | <u>61,029</u>                  |
| <b>NET ASSETS</b>                            |       | <u>30,419</u>             | <u>4,645</u>             | <u>35,064</u>                  | <u>61,029</u>                  |
| <b>FUNDS</b>                                 | 11    |                           |                          |                                |                                |
| Unrestricted funds                           |       |                           |                          | 30,419                         | 50,029                         |
| Restricted funds                             |       |                           |                          | <u>4,645</u>                   | <u>11,000</u>                  |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <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<br>£  | 30/6/21<br>£  |
|----------------------------------|---|---------------------------------|---------------|---------------|
| Mr R O Holman                    | Husband of Mrs N C Holman and the Artistic Director | Salary and pension contribution | 18,353        | 12,847        |
|                                  |   | Artistic services               | <u>3,590</u>  | <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<br>£ | Restricted funds<br>£ | Total funds<br>£ |
|-----------------------------------|------------------------|-----------------------|------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                        |                       |                  |
| Donations and legacies            | 40,589                 | -                     | 40,589           |
| <b>Charitable activities</b>      |                        |                       |                  |
| 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>     |
| <b>Total</b>                      | <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<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>Charitable activities</b>       |                           |                          |                     |
| Christian theatrical productions   | <u>62,052</u>             | <u>-</u>                 | <u>62,052</u>       |
| <b>NET INCOME</b>                  | 15,805                    | 13,000                   | 28,805              |
| <b>Transfers between funds</b>     | <u>4,500</u>              | <u>(4,500)</u>           | <u>-</u>            |
| <b>Net movement in funds</b>       | 20,305                    | 8,500                    | 28,805              |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | <u>29,724</u>             | <u>2,500</u>             | <u>32,224</u>       |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>50,029</u>             | <u>11,000</u>            | <u>61,029</u>       |

**8. TANGIBLE FIXED ASSETS**

|                       | Plant and<br>machinery<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|-----------------------|-----------------------------|------------------------|----------------------------|---------------|
| <b>COST</b>           |                             |                        |                            |               |
| 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> |
| <b>DEPRECIATION</b>   |                             |                        |                            |               |
| 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> |
| <b>NET BOOK VALUE</b> |                             |                        |                            |               |
| At 30 June 2022       | <u>957</u>                  | <u>-</u>               | <u>185</u>                 | <u>1,142</u>  |
| At 30 June 2021       | <u>2,186</u>                | <u>-</u>               | <u>1,604</u>               | <u>3,790</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<br>£  | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30/6/22<br>£ |
|---------------------------|-----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                 |                                  |                                    |                    |
| General fund              | 50,029          | (27,265)                         | 7,655                              | 30,419             |
| <b>Restricted funds</b>   |                 |                                  |                                    |                    |
| Productions fund          | 11,000          | 1,300                            | (7,655)                            | 4,645              |
|                           | <u>        </u> | <u>        </u>                  | <u>        </u>                    | <u>        </u>    |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 53,637                     | (80,902)                   | (27,265)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Productions fund          | 1,300                      | -                          | 1,300                     |
|                           | <u>        </u>            | <u>        </u>            | <u>        </u>           |
| <b>TOTAL FUNDS</b>        | <u>54,937</u>              | <u>(80,902)</u>            | <u>(25,965)</u>           |



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022**11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1/7/20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30/6/21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 29,724         | 15,805                           | 4,500                              | 50,029             |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Productions fund          | 2,500          | 13,000                           | (4,500)                            | 11,000             |
|                           | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 77,857                     | (62,052)                   | 15,805                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| Productions fund          | 13,000                     | -                          | 13,000                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£  | 30/6/21<br>£  |
|---------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |               |
| <b>Donations and legacies</b>         |               |               |
| Donations                             | 29,697        | 40,589        |
| <b>Investment income</b>              |               |               |
| Deposit account interest              | <u>8</u>      | <u>2</u>      |
| <b>Charitable activities</b>          |               |               |
| Performance income                    | 23,932        | 27,306        |
| Grants                                | <u>1,300</u>  | <u>18,000</u> |
|                                       | <u>25,232</u> | <u>45,306</u> |
| <b>Other income</b>                   |               |               |
| Gain on sale of tangible fixed assets | -             | 423           |
| Government grants                     | <u>-</u>      | <u>4,537</u>  |
|                                       | <u>-</u>      | <u>4,960</u>  |
| <b>Total incoming resources</b>       | <u>54,937</u> | <u>90,857</u> |
| <b>EXPENDITURE</b>                    |               |               |
| <b>Raising donations and legacies</b> |               |               |
| Fundraising expenses                  | <u>79</u>     | <u>-</u>      |
| <b>Charitable activities</b>          |               |               |
| 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<br>£    | 30/6/21<br>£  |
|---------------------------------|-----------------|---------------|
| <b>Charitable activities</b>    |                 |               |
| Brought forward                 | 76,804          | 56,082        |
| Motor vehicles                  | -               | 2,457         |
| Computer equipment              | <u>1,788</u>    | <u>1,603</u>  |
|                                 | 78,592          | 60,142        |
| <b>Support costs</b>            |                 |               |
| <b>Management</b>               |                 |               |
| Subscriptions                   | 865             | 456           |
| <b>Finance</b>                  |                 |               |
| Bank charges                    | 291             | 260           |
| <b>Governance costs</b>         |                 |               |
| Accountancy fees                | <u>1,075</u>    | <u>1,194</u>  |
| Total resources expended        | <u>80,902</u>   | <u>62,052</u> |
| <b>Net (expenditure)/income</b> | <u>(25,965)</u> | <u>28,805</u> |