

Company registration number: 10016205

Charity registration number: 1169406

Handmade Theatre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Handmade Theatre

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Handmade Theatre

Reference and Administrative Details

Trustees	Helen Stevens
	Charlotte Aikens
	Ellen Hart
	Sean Myatt
	Andrew Sloan
	Tina Carter
Charity Registration Number	1169406
Company Registration Number	10016205
Registered Office	4 Dunelm Drive, Calverton Nottingham Nottinghamshire NG14 6NN
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Handmade Theatre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Helen Stevens
	Charlotte Aikens
	Ellen Hart
	Sean Myatt (appointed 2 October 2024)
	Andrew Sloan
	Tina Carter (appointed 18 July 2024)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/02/2016. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Objectives and activities

Objects and aims

Charity's objects are:

- To advance education for the public benefit by the promotion of the arts, in particular but not exclusively the art of drama.
- To work with communities, rural settings and underrepresented groups in a manner that is co-creative.
- To lead the way, promoting sustainability within theatre and the arts.
- HandMade Theatre uses live performances, creative sessions and interactive experiences to bring joy to children and older adults in the community.
- To support older people, particularly those living with dementia, in Nottinghamshire and surrounding areas;
- To relieve social isolation and promote wellbeing through participatory, inclusive theatre and creative engagement;
- To educate the public about dementia and the benefits of the arts in health and community care.

Objectives, strategies and activities

Working with local SEND schools. Working with adults with dementia and their carers. Working with festivals and family events to provide accessible theatre experiences for all. Working closely with community groups. Creating art works and exhibitions such as murals.

Public benefit

The public are able to access free public performances and events, community settings such as memory cafes and day centres are able to access high quality arts activities to help boost well-being and reduce isolation and loneliness. Schools are able to access high quality arts provision.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Handmade Theatre

Trustees' Report

Achievements and performance

Our main project during the accounting period was our work with adults with Dementia which expanded during the year to more than 12 care homes and community settings and reached 100's of older people with dementia with arts sessions, music, craft activities and performances. This saw us working with 7 artists over Nottinghamshire.

We also successfully toured two shows, one large scale touring show called Tell Me A Story 2 which focused on the theme of wartime and evacuees and used puppetry and music to tell the story. This toured nationally to festivals and family events as well as to some of the above mentioned care homes.

The smaller scale show Puppet Petting Farm achieved great success across a rural touring scale and reached audiences predominantly in the south of the UK.

A Christmas exhibition also took place as a commission from the National Trust's Children's Country House, Sudbury Hall. This was a large scale exhibition involving working with several schools and community groups as well as staff and volunteers.

A large mural was researched and developed for Market Harborough Museum, collaborating with local people and their community and focusing on 'Harborough at work' as the theme.

Financial review

We have made huge advancements this financial year in terms of securing regular funding and keeping the company thriving.

Policy on reserves

We are working on slowly building our reserves and are creating our reserves policy to reflect a commitment to this.

Principal risks and uncertainties

All funding is fragile at present and our work is predominantly funding pending except for touring which covers costs.

We will keep a close eye on budgets and spending with regular finance days built in to all bids to ensure this. The board are made aware of any risks and financial concerns when they arise.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The trustees (who are also the directors of Handmade Theatre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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Trustees' Report


Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 5 October and signed on its behalf by:



.....
Helen Stevens
Trustee

Handmade Theatre

Independent Examiner's Report to the trustees of Handmade Theatre ('the Company')

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 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').

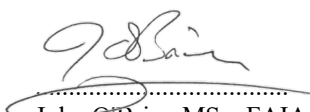
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 that in any material respect:

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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 15/10/2025

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Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	-	-	-	150
Charitable activities	3	72,484	24,529	97,013	88,500
Investment income		-	-	-	11
Total income		<u>72,484</u>	<u>24,529</u>	<u>97,013</u>	<u>88,661</u>
Expenditure on:					
Charitable activities	5	<u>(60,579)</u>	<u>(47,734)</u>	<u>(108,313)</u>	<u>(94,339)</u>
Total expenditure		<u>(60,579)</u>	<u>(47,734)</u>	<u>(108,313)</u>	<u>(94,339)</u>
Net income/(expenditure)		<u>11,905</u>	<u>(23,205)</u>	<u>(11,300)</u>	<u>(5,678)</u>
Net movement in funds		11,905	(23,205)	(11,300)	(5,678)
Reconciliation of funds					
Total funds brought forward		<u>(293)</u>	<u>23,205</u>	<u>22,912</u>	<u>28,590</u>
Total funds carried forward	11	<u><u>11,612</u></u>	<u><u>-</u></u>	<u><u>11,612</u></u>	<u><u>22,912</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 11.

The notes on pages 9 to 15 form an integral part of these financial statements.

Handmade Theatre

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	150	-	150
Charitable activities	3	48,160	40,340	88,500
Investment income		11	-	11
Total income		<u>48,321</u>	<u>40,340</u>	<u>88,661</u>
Expenditure on:				
Charitable activities	5	<u>(47,204)</u>	<u>(47,135)</u>	<u>(94,339)</u>
Total expenditure		<u>(47,204)</u>	<u>(47,135)</u>	<u>(94,339)</u>
Net income/(expenditure)		<u>1,117</u>	<u>(6,795)</u>	<u>(5,678)</u>
Net movement in funds		1,117	(6,795)	(5,678)
Reconciliation of funds				
Total funds brought forward		<u>(1,410)</u>	<u>30,000</u>	<u>28,590</u>
Total funds carried forward	11	<u><u>(293)</u></u>	<u><u>23,205</u></u>	<u><u>22,912</u></u>

The notes on pages 9 to 15 form an integral part of these financial statements.

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(Registration number: 10016205) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	863	1,150
Current assets			
Stocks	7	25	100
Debtors	8	-	18,464
Cash at bank and in hand	9	13,964	7,408
		<u>13,989</u>	<u>25,972</u>
Total assets less current liabilities		14,852	27,122
Creditors: Amounts falling due after more than one year	10	<u>(3,240)</u>	<u>(4,210)</u>
Net assets		<u>11,612</u>	<u>22,912</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	11	-	23,205
Unrestricted income funds			
Unrestricted funds		<u>11,612</u>	<u>(293)</u>
Total funds	11	<u>11,612</u>	<u>22,912</u>

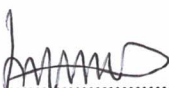
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 5 October and signed on their behalf by:


.....

Helen Stevens
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

Handmade Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Handmade Theatre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £3891 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: 25% reducing balance.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Notes to the Financial Statements for the Year Ended 31 March 2025

2 Income from donations and legacies

	Total 2025 £	Total 2024 £
Donations and legacies;		
Donations from individuals	-	150
	-	150

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	24,529	24,529	40,340
Services	64,800	-	64,800	46,569
Sundry income	283	-	283	17
Theatre Tax relief	7,401	-	7,401	1,574
	72,484	24,529	97,013	88,500

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
National Lottery Community Fund	-	24,529	24,529
	-	24,529	24,529

Handmade Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Legal & professional	1,023	-	1,023	-
Advertising costs	194	-	194	2,383
Artist fee	40,079	44,301	84,380	78,750
IT cost	178	-	178	-
Insurance	1,269	-	1,269	995
Travel	6,741	216	6,957	5,969
Materials	7,310	1,474	8,784	-
Membership & subscription	70	-	70	334
Postage, printing & stationary	116	-	116	-
General office cost	511	-	511	3,728
Parking	219	-	219	-
Raising funds	61	-	61	-
Research	60	-	60	-
Storage space cost	2,150	1,500	3,650	-
Supplies	183	-	183	-
Training	-	243	243	-
Sundry expense	128	-	128	1,485
Depreciation	287	-	287	462
Loss on disposal of fixed asset	-	-	-	233
	60,579	47,734	108,313	94,339

6 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	3,891	3,891
At 31 March 2025	3,891	3,891
Depreciation		
At 1 April 2024	2,741	2,741
Charge for the year	287	287
At 31 March 2025	3,028	3,028
Net book value		

Handmade Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

	Furniture and equipment £	Total £
At 31 March 2025	863	863
At 31 March 2024	1,150	1,150

7 Stock

	2025 £	2024 £
Other stock	25	100

8 Debtors

	2025 £	2024 £
Prepayments	-	44
Accrued income	-	18,420
	-	18,464

9 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	13,964	7,408

Handmade Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Creditors: amounts falling due after one year

	2025 £	2024 £
Other loans	2,400	2,910
Other creditors	840	1,300
	<u>3,240</u>	<u>4,210</u>

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General Fund	(293)	72,484	(60,579)	-	11,612
Restricted funds					
Tell Me a story	21,705	24,529	(47,734)	1,500	-
Dementia Homes	1,500	-	-	(1,500)	-
Total restricted funds	<u>23,205</u>	<u>24,529</u>	<u>(47,734)</u>	<u>-</u>	<u>-</u>
Total funds	<u>22,912</u>	<u>97,013</u>	<u>(108,313)</u>	<u>-</u>	<u>11,612</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £		Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Fund	(1,410)	48,321	(47,204)		(293)
Restricted					
Tell Me a story	30,000	36,840	(45,135)		21,705
Dementia Homes	-	3,500	(2,000)		1,500
Total restricted funds	<u>30,000</u>	<u>40,340</u>	<u>(47,135)</u>		<u>23,205</u>
Total funds	<u>28,590</u>	<u>88,661</u>	<u>(94,339)</u>		<u>22,912</u>

The specific purposes for which the funds are to be applied are as follows:

National Lottery Community Fund (Tell Me A story) is dedicated to all costs related to delivering sessions and performances for those with dementia in care homes and community settings. This also contributes to core costs.

The transfer from Dementia Homes to Tell me a story is to reflect a rework in the restricted activities.

Handmade Theatre

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Analysis of net assets between funds

	Unrestricted		2025
	General		Total funds
	£		£
Tangible fixed assets	863		863
Current assets	13,989		13,989
Creditors over 1 year	(3,240)		(3,240)
Total net assets	11,612		11,612

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	1,150	-	1,150
Current assets	2,767	23,205	25,972
Creditors over 1 year	(4,210)	-	(4,210)
Total net assets	(293)	23,205	22,912

13 Analysis of net funds

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025	2024
	£	£
Independent examination	700	996
	700	996