

# MIDDLE CHILD THEATRE LIMITED

England & Wales · Charity number 1188756

## Details

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Other names	MIDDLE CHILD, MIDDLE CHILD THEATRE, MIDDLE CHILD THEATRE LTD
Status	Registered
Legal form	Charitable company
Company number	<a href="#">09921306</a>
Registered	2020-03-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	69 Humber Street Hull HU1 1TU
Phone	01482221857
Email	<a href="mailto:office@middlechildtheatre.co.uk">office@middlechildtheatre.co.uk</a>
Website	<a href="https://www.middlechildtheatre.co.uk">https://www.middlechildtheatre.co.uk</a>

## Activities

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**Objects:** TO ADVANCE THE ARTS FOR THE PUBLIC BENEFIT BY THE PROMOTION IN PARTICULAR, BUT NOT EXCLUSIVELY, OF THE ART OF DRAMA.

**Activities:** To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£630,794	£500,037	£385,985	5
2024-03-31	£515,845	£546,587	£255,228	5
2023-03-31	£396,375	£368,492	-	-
2022-03-31	£396,375	£368,492	-	-
2021-03-31	£399,492	£309,483	-	-

## Trustees

Name	Role	Appointed
Amanda Barker		2022-01-18
Amber Michelle Wiles		2024-06-14
Belleray Bertrand-Webb		2024-06-14
Charlotte Evatt Walton Lines		2025-03-13
Harriet Angela Linfoot		2024-06-14
Harriet Mary Callery		2024-06-14
Jack Heaton		2022-01-18
John Roger Wilkinson		2019-09-19
Rachel Hogg		2024-06-14
Rosalind Knox		2022-01-18

**MIDDLE CHILD THEATRE LIMITED**

England & Wales - Charity number 1188756

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# Accounts

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Company Registration Number 09921306

Registered Charity Number 1188756

**MIDDLE CHILD THEATRE LIMITED**  
(A COMPANY LIMITED BY GUARANTEE)

**REPORT AND ACCOUNTS**  
For the year ending 31 March 2025

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**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

The Trustees, who are also Directors for the purposes of company law, present their Annual Report, together with the financial statements of Middle Child Theatre Limited, for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Middle Child Theatre Limited
<b>Charity registration number</b>	1188756
<b>Company registration number</b>	09921306
<b>Registered office</b>	69 Humber Street, Hull, HU1 1TU

**Trustees**

For the purposes of the Companies Act 2006, the Board of Trustees is the Board of Directors of the charitable company and is referred to as the Trustees throughout this report.

The Trustees of Middle Child Theatre Limited during the period and to the date of signing this report are as follows:

Bellaray Bertrand-Webb	Appointed 14 June 2024
Harriet Gallery	Appointed 14 June 2024
Jack Heaton	
Rachel Hogg	Appointed 14 June 2024
Rosalind Knox	
Charlotte Lines	Appointed 13 March 2025
Harriet Linfoot	Appointed 14 June 2024
Amanda Barker (Chair)	
Amanda Wiles	Appointed 14 June 2024
John Wilkinson	
Tanya-Loretta Dee	Appointed 14 June 2024; Resigned 6 June 2025
Cole Green	Appointed 14 June 2024; Resigned 6 June 2025
Chris Tonge	Resigned 28 January 2025
Magda Moses	Resigned 6 June 2025
<b>Company Secretary</b>	Emily Anderton
<b>Independent Examiner</b>	Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Documents**

Middle Child Theatre Limited is a charitable company limited by guarantee, set up by a Memorandum of Association and incorporated on 17 December 2015 and registered as a charity on 25 March 2020.

The Directors of the company are also Trustees of the charity.

Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the Articles of Association. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

**Structure and Governance**

The charity currently has a board of ten non-executive Trustees.

The Board meets a minimum of four times per year or more frequently, as required. Detailed written Board reports and an agenda are prepared by the Director and circulated in advance of meetings.

The charity's Business Plan and annual budgets are subject to Board approval, and the Board is also actively involved in the recruitment of senior management and in supporting the recruitment processes for these two roles.

**Recruitment and Appointment of Board of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected under the terms of the Memorandum of Association.

A maximum of 14 Trustees may be elected to the Board at any one time; a number increased from 10 in early 2024. Any changes to the number of Trustees are approved by the Board of Trustees in a General Meeting.

Board members are recruited for their skills, expertise and passion for the arts. It is essential that the individuals' values align with those of the company. We are committed to having a board that is diverse, balanced and representative of the communities we work within. Trustees are elected to the board following a fair and open recruitment process which is shared on a range of advertising channels.

As set out in the Articles of Association, the Chair of the Board is elected by the Trustees and presides as Chair at ordinary and General Meetings of the charity.

**Trustee Induction and Training**

New Trustees are inducted and briefed by the Chair of the Board prior to attending their first Board meeting and are provided in advance with a range of resources to support their understanding of Middle Child Theatre Limited's activities, including the charity's Memorandum & Articles of Association, the Business Plan, management accounts and copies of the minutes of recent meetings.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**Organisational Structure**

Day-to-day management of the charity is delegated to the senior management team (who are also defined as the 'Key Management Personnel' of the charity), comprising:

- Artistic Director & Chief Executive – Paul Smith
- Executive Director – Emily Anderton

**Reserves Policy**

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

Middle Child's reserves policy is to:

- Ensure financial sustainability and resilience for the organisation in line with operational guidance CC19 (Charities & Reserves) issued by the Charity Commission,
- Build adequate reserves to the equivalent of at least 3-months wind down costs
- Create and maintain a 'Dynamism Fund' general reserve which can support ambitious artistic projects and provide security for the organisation against annual fundraising targets.
- Have a designated fund to account for unexpected staff costs, such as maternity leave, sick leave and other HR related spends in 2025/26 and beyond

We have calculated that £85,000 is sufficient to cover a combination of 3 months running costs and meeting all our liabilities should a wind-up need to occur.

The charity's total Unrestricted Reserves at 31 March 2025 are £290,349 (2024: £255,228).

Designated Funds of £139,216 have been set aside as follows:

- Dynamism Fund of £44,216 (available to support key artistic activity and safeguard the future of the organisation)
- Wind-Down Fund of £85,000 (in line with three-month wind down costs)
- Employment Fund of £10,000 (to be used for sickness, maternity leave and other staff-related costs)

Free Reserves, defined as non-designated Unrestricted Reserves minus the value of Tangible Fixed Assets (£8,169), are therefore £142,964, which exceeds our reserves targets. However, this includes funds set aside for specific strategic and development purposes, including the development and delivery of new projects in both 2025/26 and 2026/27.

This policy will be reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

**Grant Making Policy**

The charity does not currently engage in grant-making activity.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)**

**The Contribution of Volunteers**

The charity makes extensive use of volunteers within its productions, projects and to support its activities and would like to thank all volunteers, particularly the Hull and East Yorkshire Volunteers (HEY volunteering) and our founding Company Members.

**OBJECTIVES AND ACTIVITIES**

**Charitable Purpose**

Middle Child Theatre Limited's charitable objects are to advance the arts for the public benefit through the promotion of, in particular, but not exclusively, the art of drama.

The activities and objectives that the charity sets annually centre on this charitable purpose and are guided further by Middle Child's vision, mission, strategy, values and artistic style.

**Vision**

- A vision for a fair and equitable world where anyone's story can be told and heard.

**Mission**

- To tell untold stories which capture the electrifying moment when the beat drops, mixing original live music with bold new writing.
- Middle Child events are live and loud, making sense of the modern world.
- The company is committed to breaking down barriers and ensuring that theatre is affordable and accessible to all.
- Middle Child will set fire to what your imagination of what a night at the theatre can be.

**Strategy**

- Audiences – Middle Child creates theatre which brings people together for a good night out with big ideas
- Artists – Middle Child invest time, money and resources in new and under-represented voices to contribute to the creation of a more equitable industry

**Values**

- A Hull-based company, which is vital to the work, stories and entire ethos
- Put Hull artists at the heart of the creative process, growth and successes
- Prioritise the well-being of the people the company works with and challenge damaging behaviours and habits within the industry
- Endeavour for the work to be affordable and accessible for all
- Lead with authenticity, transparency and openness at every level of the organisation
- Committed to creating greater equity in who makes and enjoys theatre
- Determined to increase the diversity of artists and audiences in Hull

**Artistic Style**

- Blurs the lines between gigs, stand-up, theatre and a night out, with a focus on breaking down barriers
- Tells stories that are new, Northern and reflect the diversity of the United Kingdom
- Prioritises 'liveness', remaining responsive and reactive to each audience
- Believes theatre works best as a social event, with a reason to come early or stay late

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**OBJECTIVES AND ACTIVITIES (CONTINUED)**

**Public Benefit**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 – There must be an identifiable benefit, or benefits

Principle 2 - Benefit must be to the public, or a section of the public

Each element of our work provides benefit to one or more clearly identified sections of the public.

Middle Child Theatre Limited's beneficiaries are entirely appropriate to its aims and the public as a whole benefit from its work. All of these benefits are clear, evidenced and relate directly to Middle Child Theatre Limited's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Middle Child Theatre Limited's work.

**Risk Management**

Each quarter, the Trustees of the charity review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Middle Child Theatre Limited has a risk management strategy in place which comprises:

- an annual review of the strategic risks the charity may face via the business plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls and employment policies and practices are in place.

The Trustees consider the key risks facing the charity at this time and the mitigating actions taken to be as follows:

Not achieving income targets (trusts and foundations, earned income, individual giving) -

- Projected income is realistic, based on data gathered and analysed year-on-year.
- Focus on producing work locally unless 100% of the costs can be covered by partners or additional funding sources such as touring grants.
- Building relationships with trusts and foundations, focusing on multi-year grants.
- Launching a new venue is an opportunity to explore increasing individual giving

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**OBJECTIVES AND ACTIVITIES (CONTINUED)**

**Risk Management (Cont.)**

Not achieving audience targets:

- Present dynamic ticket sales strategy in order to make the work more accessible
- Working with partners that are rooted within the communities that are being targeted
- Developing a robust marketing plan for the organisation and for every project

Not delivering artistic excellence:

- Ensuring the values of the company are reflected within the work presented
- Collaborating with exceptional artists, including artists from diverse backgrounds and communities
- Sharing work-in-progress with audiences and peers to gain critical feedback
- Evaluating projects from multiple perspectives and implementing learnings
- Learning from key partners such as the National Theatre to upskill our core staff and collaborators

The Trustees also manage the general financial risks arising by ensuring that:

- Prudent budgets have been set for the next financial year
- Regular management accounts are provided, showing the performance against budget
- Contingency plans are in place for the actions which would be taken if income appears unlikely to reach its target
- Reserves policies have been adopted which provide an appropriate amount of uncommitted reserves which will always enable the charity to meet all its liabilities even if income targets are not achieved

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**ACHIEVEMENTS AND PERFORMANCE**

**Summary of the main achievements of the charity during the year**

Our most ambitious year to date:

2024/25 marked Middle Child's seventh year as an Arts Council National Portfolio Organisation (NPO) and thirteenth year in total. It was a year that pushed the scale, ambition and creativity of our programme further than ever, as we continued to refine our responsive producing model, while deepening our impact on local communities and maintaining our commitment to accessibility, equity and inclusion. This year saw us refine our overall mission, responding to the growing crisis around new writing by deepening our commitment to being a new writing company. This aligns with our existing remit of creating theatre that brings people together for unforgettable experiences full of big ideas, while putting plays and playwrights at the heart of everything we do.

2024/25 was a year of significant progress – both artistically and organisationally.

We delivered our flagship production, *Maureen Lennon's Baby, He Loves You* in a pop-up wedding marquee at Stage @ The Dock. The production combined bold new writing, original music from *Yssi Wombwell* and aerial work from *Danielle Clements* to powerful effect. The cast and creative team was predominantly comprised of local artists, including our young cast who learnt their craft locally. It was a major step forward in our utilisation of alternative spaces in our home city of Hull, with ticket sales exceeding our 2023/24 show in Hull Truck's traditional theatre space.

Alongside this, we saw our alternative rock'n'roll pantomime *Treasure Island* achieve a record 98% capacity at Social while also hitting record numbers for our community tour of venues across Hull in partnership with *Back to Ours*, building further on our growing audience base.

In a significant development we launched a major new playwriting festival, *Fresh Ink*, in partnership with *Wykeland* and the *J F Brignall Charitable Trust*. *Fresh Ink* had an immediate impact with 130 applications for 6 commissions, and over 900 audience members attending our programme of early script sharing's and masterclasses across the weekend. A partnership with the *I Am Fund* ensured festival tickets were free to anyone under 25. *Fresh Ink* proved an appetite for more community-led development of new work in our region and forms a cornerstone of our plans for coming years. The festival has already gone on to have palpable impact, with two of the six commissions already moved to full commission at the time of writing.

In parallel, our artist development programme continued to provide year-round support to local artists, with our Theatre Library, Book Club and Library Talks all seeing their busiest year to date, while remaining free-to-access for all. Our rehearsal room was in constant demand, supporting the creative ecology in the city, while our Acting Gym returned with a focus on audition technique. This, in combination with our Script Support sessions and informal mentoring, saw us offer bespoke support to over 50 local artists. We also continued to address rising food poverty in Hull through our *Play and a Plate* partnership with the *Two Ridings Community Fund* – offering play readings and free food to people affected by food insecurity.

Key partnerships and growing national recognition helped amplify the year's work. Our next production, *Biting Point* by *Sid Sagar*, was developed with the support of the *National Theatre Studio* – a relationship that will be formalised in the coming year, leading to greater resource for the development of new plays – as well as the *Without Walls Blueprint* programme.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

**Summary of the main achievements of the charity during the year (Cont.)**

Our blogpost about ongoing ticket challenges in the theatre world sparked industry-wide conversation and national media coverage, while the generosity of supporters enabled us to offer additional free tickets and strengthen our community ties. Our Artistic Director and Literary Manager were both recognised nationally, receiving the Olwen Wymark Award for 'exceptional encouragement of British playwriting', while Middle Child were also nominated for the Community Arts Award in the Yorkshire Choice Awards, as well as our artistic director being nominated for Inspirational Individual of the Year.

Middle Child played a more prominent role in civic duties too, with our Artistic Director becoming the Chair of regional advocacy group, Cultural Collisions, feeding into the development of a new Culture & Heritage Strategy for Hull, while also leading on advocating for greater support for the arts on a national level.

While acknowledging the above success, it is also important to note the ongoing challenges our company and sector face. Fundraising targets are increasing year-on-year in light of rising costs and standstill funding, while ongoing political and economic uncertainty make planning for the future increasingly difficult. Uncertainty around the timeline for reapplying to the Arts Council's National Portfolio is also having a knock-on effect, particularly in light of hoping to secure a funding uplift in acknowledgment of our growing impact and profile.

While our fundraising success has been nothing short of exceptional in 2024/25, it is important to register that national success rates from trusts and foundations have dropped to a reported 5%, and that this level of fundraising may not always be realistic.

We remain engaged in national conversations around sector recovery and hope to see meaningful increase in investment in the coming years. With these challenges in mind, we have continued to improve and strengthen our governance and financial processes – namely by promoting key employee Emily Anderton to the role of Executive Director (while supporting her to successfully complete AAT accountancy training) and recruiting further financial experience to strengthen our Board of Trustees. The future remains bright for Middle Child, but we remain vulnerable to ongoing challenges for the UK, and the arts and culture sector.

We would like to place on record our thanks to the funders, stakeholders, staff, company members, Middle Child Mates, audience members, participants and trustees who made 2024/25 such a positive year for the company, and we look forward to continue changing the face of new writing in the UK in the coming years.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**Financial Review**

**Overview**

The charity's total income for the year ended 31 March 2025 was £630,794 (2024 £515,845). Total expenditure amounted to £500,037 (2024 £546,587).

This resulted in an overall surplus of £130,757 (2024: deficit £30,742).

However, once the positive net movement on Restricted Funds of £95,636 is disregarded, the out-turn on Unrestricted Funds is a surplus of £35,121 (2024: deficit of £30,742).

**Analysis**

It was previously planned that the year would end on a deficit of £10k, leading to the planned release of the Dynamism Fund to support the creative ambition of The Big Gig - Baby He Loves You; however, due to a successful year of fundraising this was not necessary.

Rising inflation, including National Insurance, and difficulty in the UK theatre touring model continues to create a challenging landscape moving into the next financial years. Long-term stability is a key focus for the organisation, and we are delighted that we have been able to maintain the equivalent of three months of turnover in separate designated funds.

At year end, the charity holds:

- General Funds of £151,133
- Dynamism Fund of £44,216 (available to support key artistic activity and safeguard the future of the organisation)
- Wind-Down Reserves Fund of £85,000 (in line with three-month wind down costs)
- Employment Fund of £10,000 (to be used for sickness, maternity leave and other staff-related costs)
- Total Unrestricted Funds of £290,349

The company is confident that the above reserves are of a sensible level which safeguard the future of the organisation.

The Trustees consider the financial performance of the charity to be satisfactory.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**PLANS FOR FUTURE PERIODS**

Looking ahead, Middle Child will produce a major new mid-scale production, *Biting Point* by Sid Sagar, in spring 2025, following our first successful Arts Council England Touring application (for £92k).

We will also be announced as the new Resident Company of the National Theatre, increasing our ability to develop world-class new writing.

In the summer of 2025, Middle Child will deliver our second Fresh Ink: Hull Playwriting Festival in partnership with co-founders Wykeland, and with the support of the J F Brignall Trust.

Later in the year, Middle Child will return with our latest pantomime offering, *The Wizard of Oz*, written by Artistic Director Paul Smith and as voted for by our 2024/25 panto audiences.

We have already secured significant investment for the year ahead and are continuing to fundraise to match our ambition.

Thank you to the team for another successful year and working so hard to create spaces for anyone's story to be told and heard.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT**  
*For the year ended 31 March 2025*

**RESPONSIBILITIES OF THE TRUSTEES**

The Trustees (who are also the Directors of Middle Child Theatre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

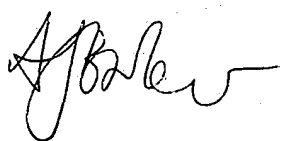
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that 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. The Trustees 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.

Signed on behalf of the Trustees



**Amanda Barker (Chair/Trustee)**

**Company Registration Number 09921306**

**11 September 2025**

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF MIDDLE CHILD THEATRE LIMITED LIMITED FOR THE YEAR ENDED 31 MARCH 2025**

I hereby report to the Trustees of Middle Child Theatre Limited (Charity Registration Number 1188756) on my examination of the accounts for the year ended 31 March 2025 set out on pages 14 to 26.

### **Responsibilities and Basis of Report**

As the charity's Trustees (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').

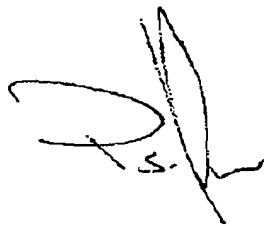
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 or 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 (FRS102)).

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.



**Pete O'Hara, FCA, Chartered Accountant**  
**Fellow of the Institute of Chartered Accountants in England & Wales**  
26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

11 September 2025

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Income</b>					
Income from Investments	3	-	-	-	91
Income from Donations & Legacies	4	6,789	-	6,789	5,810
Income from Charitable Activities	5	301,005	206,967	507,972	420,457
Other Income	6	116,033	-	116,033	89,487
<b>Total Income</b>		<b>423,827</b>	<b>206,967</b>	<b>630,794</b>	<b>515,845</b>
<b>Expenditure</b>					
Expenditure on Charitable Activities	7	388,706	111,331	500,037	546,587
<b>Total Expenditure</b>		<b>388,706</b>	<b>111,331</b>	<b>500,037</b>	<b>546,587</b>
<b>Net Income/(Expenditure)</b>		<b>35,121</b>	<b>95,636</b>	<b>130,757</b>	<b>(30,742)</b>
Balance brought forward at 1 April		255,228	-	255,228	285,970
<b>Balance carried forward at 31 March</b>	<b>14</b>	<b>£290,349</b>	<b>£95,636</b>	<b>£385,985</b>	<b>£255,228</b>

The notes on pages 16 to 26 form part of the financial statements.

All of the activities of the company are classed as continuing.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL POSITION/BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	10	8,169	14,117
<b>Current Assets</b>			
Debtors	11	188,546	139,477
Cash At Bank & In Hand		229,118	158,597
		<u>417,664</u>	<u>298,074</u>
<b>Creditors – Amounts Falling Due Within 1 Year</b>	12	(39,848)	(56,963)
Net Current Assets/(Liabilities)		<u>377,816</u>	<u>241,111</u>
<b>Total Net Assets</b>	<b>13</b>	<b><u>£385,985</u></b>	<b><u>£255,228</u></b>
<b>Represented by:</b>			
Unrestricted Reserves	14		
Designated Funds		139,216	139,216
General Funds		151,133	116,012
		<u>290,349</u>	<u>255,228</u>
Restricted Reserves	14	95,636	-
		<u>£385,985</u>	<u>£255,228</u>

The notes on pages 16 to 26 form part of the financial statements.

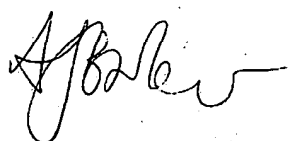
The Trustees are satisfied that for the year ended 31 March 2025 the charity was entitled to exemption under section 477(2) of the Companies Act 2006.

The Trustees also confirm that the Members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006

The Trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

**These financial statements were approved and signed by a Member of the Board of Trustees on 11 September 2025.**



**Amanda Barker (Chair/Trustee)**  
**Company Registration Number 09921306**

**MIDDLE CHILD THEATRE LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies**

**Basis of Accounting**

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006 and the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

**Taxation Status**

Middle Child Theatre Limited is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

**Going Concern**

There are no material uncertainties about the charity's ability to continue.

**Income**

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies (Continued)**

**Operating Leases**

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

**Tangible Fixed Assets and Depreciation**

Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Furniture, Fixtures & Fittings, IT & Stage Equipment - 33% per annum straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

**Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost where there is a material adjustment.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**MIDDLE CHILD THEATRE LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**1. Accounting Policies (Continued)**

**Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no significant judgements or estimation uncertainty included within the financial statements.

**Pensions**

Middle Child Theatre Limited contributes to a defined contribution pension scheme. Further details can be found in Note 9. For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the Balance Sheet.

**2. Legal Status**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company law members of the charity are the members of its Board of Trustees.

**3. Income from Investments**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Interest on Cash Deposits	-	-	-	91
	<b>£-</b>	<b>£-</b>	<b>£-</b>	<b>£91</b>

The 2024 total of £91 related wholly to Unrestricted Funds.

**4. Income from Donations & Legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Donations - General	6,789	-	6,789	5,810
	<b>£6,789</b>	<b>£-</b>	<b>£6,789</b>	<b>£5,810</b>

The 2024 total of £5,810 related wholly to Unrestricted Funds.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. Income from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>Grant Income</b>				
Arts Council England (ACE) – National Portfolio Organisation	152,760	-	152,760	152,760
ACE - Touring Grant	-	92,079	92,079	-
Garfield Weston Foundation - Core	20,000	-	20,000	20,000
Garrick Trust - New Writing Festival	-	4,000	4,000	-
Hull & East Riding Charitable Trust	3,000	-	3,000	3,000
Hull City Council - New Writing Festival	-	5,000	5,000	-
Hull City Council - Core	30,000	-	30,000	30,000
Hull University	-	15,000	15,000	-
JF Brignall Trust - New Writing Festival	-	42,678	42,678	42,680
RYTDS	-	6,960	6,960	-
Smile Foundation - I Am Fund – Core	1,500	-	1,500	-
Smile Foundation - I Am Fund - New Writing Festival	-	5,000	5,000	-
Sylvia Waddilove Foundation – Van Man	-	1,000	1,000	-
The Sir James Reckitt Charity	-	-	-	3,000
The Warren - New Writing Festival	-	1,000	1,000	-
Two Ridings Community Foundation (Core)	1,200	-	1,200	-
Two Ridings Community Foundation Play and a Plate	-	3,800	3,800	-
Without Walls - Core	4,550	-	4,550	-
Without Walls – Clean Sheets Development	-	5,450	5,450	-
Wykeland - New Writing Festival	-	25,000	25,000	-
Other Production Related Grants	-	-	-	9,800
	<b>213,010</b>	<b>206,967</b>	<b>419,977</b>	<b>261,240</b>
<b>Earned Income</b>				
Box Office Income	62,757	-	62,757	59,434
Other Earned Income/Fees	24,118	-	24,118	90,473
Miscellaneous Income	1,120	-	1,120	9,310
	<b>87,995</b>	<b>-</b>	<b>87,995</b>	<b>159,217</b>
	<b>£301,005</b>	<b>£206,967</b>	<b>£507,972</b>	<b>£420,457</b>

The 2024 total of £420,457 related wholly to Unrestricted Funds.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. Income – Other**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Tax Relief	116,033	-	116,033	104,487
Theatre Tax Relief – Previous Years' Over-Provision	-	-	-	(15,000)
	<b>£116,033</b>	<b>£-</b>	<b>£116,033</b>	<b>£89,487</b>

The 2024 total of £89,487 related wholly to Unrestricted Funds.

**7. Expenditure on Charitable Activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Production/Project Costs</b>				
Salaries & On Costs	179,317	-	179,317	151,657
Production Costs	107,159	111,331	218,490	266,578
Development Costs	5,236	-	5,236	3,249
Development Fees	4,750	-	4,750	11,195
	<b>296,462</b>	<b>111,331</b>	<b>407,793</b>	<b>432,679</b>
<b>Support Costs</b>				
Advertising & Marketing	21,008	-	21,008	18,084
Depreciation	7,997	-	7,997	10,548
Freelance Fees	3,275	-	3,275	15,073
Rent	17,820	-	17,820	23,760
Light, Heat & Cleaning	8,317	-	8,317	10,753
Travel & Subsistence	5,942	-	5,942	9,592
Other Administration & Running Costs	13,744	-	13,744	18,350
	<b>78,103</b>	<b>-</b>	<b>78,103</b>	<b>106,160</b>
<b>Governance Costs</b>				
Accountancy & Independent Examiner's Fees	8,384	-	8,384	4,500
Insurance	3,300	-	3,300	3,055
Board Costs	2,457	-	2,457	183
	<b>14,141</b>	<b>-</b>	<b>14,141</b>	<b>7,748</b>
	<b>£388,706</b>	<b>£111,331</b>	<b>£500,037</b>	<b>£546,587</b>

The 2024 total of £546,587 related wholly to Unrestricted Funds.

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. Net Income/(Expenditure)**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees – current year	2,400	4,500
Independent Examiner – Other Services	720	-
Depreciation of owned Fixed Assets	7,997	10,548
Operating Leases – Land & Buildings	<u>17,820</u>	<u>23,760</u>

**9. Staff Costs & Trustees' Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross Salary Costs	169,513	135,954
Employer's National Insurance	5,842	12,543
Employer's Pension Contributions	<u>3,962</u>	<u>3,160</u>
	<b>£179,317</b>	<b>£151,657</b>

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

The average number of staff employed during the year, calculated as full-time equivalents, was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Artistic Production and Support	6	5

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the company in a separately administered fund. In the year to 31 March 2025 Middle Child Theatre Limited made an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

These amounts are paid over to the scheme on a monthly basis. No contributions were outstanding at 31 March 2025 (2024: £Nil).

The total paid to Key Management Personnel, defined as the members of the Senior Management Team, was £70,356.

No remuneration has been paid to any Trustees/Directors in the year (2024: £Nil).

Reimbursement of Travel and Subsistence expenses of £1,265 was made to 2 Trustees in respect of their work on behalf of the charity was made in the year (2024: £328 to 2 Trustees).

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. Tangible Fixed Assets**

	<b>IT &amp; Stage Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	40,691	40,691
Additions in year	2,049	2,049
At 31 March 2025	<u>42,740</u>	<u>42,740</u>
<b>Accumulated Depreciation</b>		
At 1 April 2024	26,574	26,574
Charge for year	7,997	7,997
At 31 March 2025	<u>34,571</u>	<u>34,571</u>
<b>Net Book Value</b>		
At 31 March 2025	<u>£8,169</u>	<u>£8,169</u>
At 1 April 2024	<u>£14,117</u>	<u>£14,117</u>

**11. Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade Debtors	11,122	200
Other Debtors – Cycle To Work Scheme	412	400
Accrued Income – Theatre Tax Relief	116,033	89,487
Accrued Income - Other	55,039	10,767
Prepayments	5,940	38,623
	<u>£188,546</u>	<u>£139,477</u>

**12. Creditors – Amounts Falling Due Within 1 Year**

	<b>2025 £</b>	<b>2024 £</b>
Trade Creditors	450	14,074
Deferred Income	-	20,480
Other Creditors – Cultural Commissions Budget	13,457	-
Other Creditors – Provision for TTR Repayment	16,685	-
Other Taxes & Social Security Costs	6,321	-
Accruals	2,935	22,409
	<u>£39,848</u>	<u>£59,963</u>

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13. Analysis of Net Assets between Funds**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Fixed Assets	8,169	-	8,169	14,117
Debtors	17,474	55,039	188,546	139,477
Cash at Bank and In Hand	188,521	40,597	229,118	158,597
Creditors – Amounts Due Within 1 Year	(39,848)	-	(39,848)	(56,963)
	<b>£290,349</b>	<b>£95,636</b>	<b>£385,985</b>	<b>£255,228</b>

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14. Analysis of Charitable Funds**

	Fund at 1 April 2024	Incoming Resources in Year	Resources Expended in Year	Fund at 31 March 2025
	£	£	£	£
<b>Unrestricted Funds</b>				
<b>General Funds</b>	116,012	423,827	(388,706)	151,133
<b>Designated Funds</b>				
Dynamism Fund	44,216	-	-	44,216
Winddown Fund	85,000	-	-	85,000
Employment Fund	10,000	-	-	10,000
	<b>139,216</b>	<b>-</b>	<b>-</b>	<b>139,216</b>
<b>Total Unrestricted Funds</b>	<b>255,228</b>	<b>423,827</b>	<b>(388,706)</b>	<b>290,349</b>
<b>Restricted Funds</b>				
ACE - Touring Grant	-	92,079	-	92,079
Garrick Trust - New Writing Festival	-	4,000	(2,000)	2,000
Hull City Council - New Writing Festival	-	5,000	(5,000)	-
Hull University	-	15,000	(14,443)	557
JF Brignall Trust - New Writing Festival	-	42,678	(42,678)	-
RYTDS	-	6,960	(6,960)	-
Smile Foundation - I Am Fund - New Writing Festival	-	5,000	(5,000)	-
Sylvia Waddilove Foundation	-	1,000	-	1,000
The Warren - New Writing Festival	-	1,000	(1,000)	-
Two Ridings - Play and a Plate	-	3,800	(3,800)	-
Without Walls - Development	-	5,450	(5,450)	-
Wykeland - New Writing Festival	-	25,000	(25,000)	-
<b>Total Restricted Funds</b>	<b>-</b>	<b>206,967</b>	<b>(111,331)</b>	<b>95,636</b>
<b>Total Funds</b>	<b>£255,228</b>	<b>£630,794</b>	<b>£(500,037)</b>	<b>£385,985</b>

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**14. Analysis of Charitable Funds (Cont.)**

<b>Name of Designated Fund</b>	<b>Description, Nature &amp; Purpose of the Designated Fund</b>
Dynamism Fund	To enable meaningful investment into new productions on a case-by-case to achieve artistic excellence
Winddown Fund	To cover the core operating costs of the charity in the event of a winding down of the charity
Employment Fund	To enable the charity to prioritise people and to ensure it can be responsive to providing enhanced employee benefits as the need arises
<b>Name of Restricted Fund</b>	<b>Description, Nature &amp; Purpose of the Restricted Fund</b>
ACE - Touring Grant	Towards the cost of touring Biting Point
Garrick Trust	Towards the cost of Fresh Ink
Hull City Council	Towards the cost of Fresh Ink
Hull University	Towards the cost of Fresh Ink
JF Brignall Trust	Towards the cost of Fresh Ink
Regional Theatre Young Director Scheme (RYTDS)	Funded a Young Director to be part of Baby He Loves You
Smile Foundation - I Am Fund	Towards the cost of free tickets for Fresh Ink
Sylvia Waddilove Foundation	Towards the cost of Biting Point
The Warren	Towards the cost of Fresh Ink
Two Ridings Community Foundation	Towards the cost of a Play and a Plate
Without Walls – Blue Print Fund	Towards the cost of the developing Biting Point
Wykeland	Towards the cost of Fresh Ink

**MIDDLE CHILD THEATRE LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15. Related Party Transactions**

The charity has a close working relationship with Arts Council England which is a registered charity and has provided significant project funding which enables the charity to carry out its charitable objectives. In total, grant funding of £244,839 (2024: £152,760) was recognised from Arts Council England in the year.

At 31 March 2025, £46,039 was owing to Middle Child Theatre Limited from Arts Council England (31 March 2024: £Nil).

**16. Taxation**

The company is a registered charity and no provision is considered necessary for taxation.

**17. Financial Commitments**

No material financial commitments have been made in respect of future financial periods.

**18. Company Limited by Guarantee**

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are currently 10 members of the company (2024 - 9 members).

**MIDDLE CHILD THEATRE LIMITED**

England & Wales - Charity number 1188756

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# Accounts

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**Smailes Goldie**  
CHARTERED ACCOUNTANTS

REGISTERED NUMBER: 09921306  
REGISTERED CHARITY NUMBER: 1188756

# Middle Child Theatre Limited

## Unaudited Financial Statements

31 March 2024



# Middle Child Theatre Limited

## Contents of the Financial Statements for the year ended 31st March 2024

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# Middle Child Theatre Limited

## Report of the Trustees for the year ended 31st March 2024

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 31st March 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

Middle Child's purpose as set out in the company's articles of association is -

'To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.'

The activities and objectives that the charity set annually centre on this purpose and are guided by its Vision, Mission, Strategy, Values and Middle Child Style.

#### Vision

A vision for a fair and equitable world where anyone's story can be told and heard.

#### Mission

To tell untold stories which capture the electrifying moment when the beat drops, mixing original live music with bold new writing. Middle Child events are live and loud, making sense of the modern world. The company is committed to breaking down barriers and ensuring that theatre is affordable and accessible to all. Middle Child will set fire to your imagination of what a night at the theatre can be.

#### Strategy

Audiences: Middle Child create theatre that brings people together for a good night out with big ideas.

Artists: Middle Child invest time, money and resource in the new and under-represented voices to contribute to the creation of a more equitable industry.

#### Values

- A Hull-based company, which is vital to the work, stories and entire ethos
- Put Hull artists at the heart of the creative process, growth and successes
- Prioritise the well-being of the people the company works with and challenge damaging behaviours and habits within the industry
- Endeavour for the work to be affordable and accessible to all
- Lead with authenticity, transparency and openness at every level of the organisation
- Committed to creating greater equity in who makes and enjoys theatre
- Determined to increase the diversity of artists and audiences in Hull

#### Middle Child Artistic Style

- Blurs the lines between gigs, stand up, theatre and a night out with a focus on breaking down barriers;
- Tells stories that are new, Northern and reflect the diversity of the United Kingdom;
- Prioritises 'liveness', remaining responsive and reactive to each audience;
- Believe theatre works best as a social event, with a reason to come early or stay late.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2024

### OBJECTIVES AND ACTIVITIES

#### Significant activities in the year

#### Progress in the face of external challenges

The year 2023/2024 marked Middle Child's sixth year as an Arts Council's National Portfolio Organisation. It has been our most ambitious year to date in terms of the scale of our work, the wide reach of our programme and key changes to our staffing structures. Despite industry-wide challenges relating to ongoing recovery from the pandemic and the national cost of living crisis, it has been a year full of successes on and off-stage, including meaningful progress towards our vision and an evolution of our dynamic and flexible producing model.

We returned to indoor touring for the first time since before the pandemic - including a headline run at the 2021 London Theatre of the Year, *The Kiln*, produced our best-selling panto yet - reaching 95% capacity, exceeded our fundraising target by 17% and saw our in-house theatre library reach its highest numbers yet. Our artist development programme, *Reverb*, also continued to make great impact in our home city and we secured significant new investment towards the launch of our new playwriting festival, *Fresh Ink*, which will launch in 2024/25. We also launched a new part of our programme entitled *Play and a Plate* which took live play readings into community settings while offering free food in acknowledgment of rising food poverty in our area. Middle Child were also embedded within communities in the city on a larger scale than ever before, spending a full-year immersed in Hull's Gipsyville area before creating a show with and for residents, partnering with The Warren and Comic Relief to co-create *Three Minute Monologues* based on the words of local young people, and working with *Back To Ours* on an Easter tour of our panto to four community spaces.

Key challenges remain as audiences are slow to return to live theatre following the pandemic, with Hull in particular feeling this pressure across the sector. This was also felt heavily during the touring leg of *Modest* with audiences slightly below our expectations at most venues. There is a knock-on effect on the guarantees receiving venues are able to offer, meaning touring feels more challenging than ever for companies of our size. This was mitigated in 2023/24 by a planned release of some of our *Dynamism* fund, enabling us to produce and tour *Modest* in line with our ambitions for the piece, though we must recognise that this model is not sustainable and will need to be rethought or additional funding secured to continue in future. Middle Child are engaged in wider industry conversations and advocacy around this topic, and hope that sustainable change will be seen in the coming years alongside an improvement in audience confidence and attendance post-pandemic.

#### Access and Audiences

##### Access

Middle Child exist to increase access to creating live theatre, and do this in two ways across our programme:

1. Change how people access live performance:
  - Pay what you decide and solidarity ticket offers are made available locally so that people who wouldn't be able to attend live theatre can attend productions.
  - Working with local community groups to run a walking bus - a social and supported way for those without transport to attend productions.
  - Offering regular British Sign Language and audio described performances.
  - Providing free ticket offers to targeted community groups.
  - Practicing cultural democracy by regularly asking the community what they want to see, inviting audiences to vote for each year's panto title and giving local people the chance to co-design the programme.
  - Hosting *Imagine the Future* focus groups, inviting freelancers and audiences to co-design the future of the industry and, consequently, our programme.
  - Taking high-quality theatre to people's doorsteps alongside partners such as **Absolutely Cultured** and **Back To Ours**.
2. Change how people access development and employment opportunities, to widen who can pursue a career in the arts:

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2024

### OBJECTIVES AND ACTIVITIES

- Offering flexible working to support work-life balance and staff wellbeing.
- Implementing the four-day working week to support work-life balance, staff wellbeing and reduce utility costs.
- A Parents in the Performing Arts (PIPA) Charter Partner, implementing family-friendly working policies.
- Ensuring development opportunities are free or offer paid to remove financial barriers to access.
- Completing essential training with core team and local freelancers, whom the company's work depends on.
- Ensuring our building is fully accessible with lift and accessible toilet and entrance ramp.
- Taking our development programme into community spaces, such as through our year-long embedded work in the Gipsyville community or our touring Play and a Plate programme.

### Audiences

Middle Child exists to change who makes and enjoys theatre. This is reflected in the stories told and the company's core audience: people who don't think theatre is for them, because of a mix of real or perceived exclusions including the stories that are told, who tells them and where, affordability and accessibility. Middle Child targets work at younger (18-34) working class audiences, including families for our Christmas work, and works hard to remove barriers faced by diverse and disabled communities.

### Artistic Programming

#### The Big Gig

High-quality gig theatre that starts life in Hull before embarking on national tours and transfers. These shows are the company's flagship productions, ambitious in both form and content, with a focus on growing local audiences and developing a national profile.

#### Modest

In 2023/24 our Big Gig production was Modest by Ellen Brammar, a partnership between Middle Child and Milk Presents. The production began life at Hull Truck Theatre before touring to the Sheffield Crucible, Northern Stage, SlungLow in Leeds, the New Wolsey, the Stephen Joseph Theatre and London's Kiln Theatre. The show received excellent audience feedback and very strong reviews. While tour sales were slightly lower than anticipated, this show bought in a completely new audience for Middle Child and managed to exceed sales for our 2022/23 outdoor musical There Should Be Unicorns by 48% - a remarkable achievement considering tickets for that show were free.

A total of 4,205 people saw the show across the duration of its run, with positive reviews and feedback received - for example:

"Rollicking piece of gig theatre... stonking performances and stunning singing" - 4\*, The Guardian

"Brammar's exceptional piece... uses a potent mix of drag, searing comedy, indignant fury and tenderness to explore the real-life artist's history and highlight its contradictions... The ensemble cast are wonderful." - 4\*, The Stage

"Hugely pleasurable watch... delivers punch after punch" - 4\*, What's On Stage

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2024

### OBJECTIVES AND ACTIVITIES

#### Other Projects

In addition to Modest we also produced a number of other impactful projects which engaged local audiences at both participants and audiences. These include:

#### This One's For Us in partnership with Absolutely Cultured

A co-created community project in the Gipsyville area of Hull, leading to the creation of a new piece of outdoor work following a year of embedded community workshops. The show was brilliantly received by both participants and local audiences, with 89% of survey responders stating the project was different from things they had experienced before and 93% reporting the project helped them to gain new insight or knowledge.

#### Three Minutes Monologues, in partnership with the Warren, the BBC and Comic Relief

Our partnership with the Warren, the BBC and Comic Relief bought to life four monologues based on the words of young people, following a series of workshops which saw 196 attendances from young people. The project was a real success with 86% of 70 young people reporting positive impact on their mental health, and 100% saying their new writing skills were useful.

#### Baby He Loves You

Our 2024/25 Big Gig show underwent a week of R&D, developing the script with local freelancers.

#### **That Time Again**

Events that serve as both a first point-of-contact for people new to the company, and a way for people to engage with Middle Child's work year-on-year.

#### Red Riding Hood

Our flagship production in this strand of work is our annual alternative Christmas pantomime which has built a strong audience base in Hull over the past 13 years, many of whom subsequently attend our Big Gig shows.

In 2023/24 our new rock and roll panto Red Riding Hood returned to Social on Humber Street, reaching a total of 2,655 - an increase of 7% on the previous year, reaching 95% of capacity. Of audiences surveyed on the door, 40% had not seen any other theatre in the past 12 months aside from panto. We have set targets relating to how many panto audiences attend our next Big Gig, Baby, He Loves You to prove this pathway method is effective.

Sales were especially strong when considering the impact of the ongoing cost of living crisis in Hull. Once again, audience members were invited to vote on next year's story, with 1,886 (71%) of our audience taking part in the vote - leading to an overwhelming victory for Treasure Island.

Audience feedback includes:

"Absolutely brilliant every year!"  
"Hilarious as always"  
"Brilliant, best panto in town"  
"Best panto ever!"

This year we also partnered with Back to Ours, touring our panto for the first time. The show toured to four community venues across the city and was a resounding success, with incredible audience feedback and 84% of tickets sold. 100% of audiences reported feeling welcomed and at ease during the performances, with 72% saying they had experienced something new. 95% said they enjoyed how the show brought people together, with 95% also saying it made them feel happier. There is a hope that the panto can work in partnership again with Back to Ours in 2024/25 to build on this positive first year.

# Middle Child Theatre Limited

## Report of the Trustees for the year ended 31st March 2024

### OBJECTIVES AND ACTIVITIES

#### Reverb Artist Development

Middle Child's ambitious artist development programme, offering opportunity and skill development to emerging and established artists, continued. The focus of this strand of work is to make sure the offer available to people in Hull rivals anywhere else in the country, preventing a talent drain of creative people leaving the city.

In 2023/24 activity included

- Out Loud - script-in-hand performances of plays by emerging writers Chris Pearson, Hannah Scorer and Olivia Hannah, specifically designed to support writers to make the leap to their next stage of development. 63% of audience attendees to these events did not work in the arts, proving that projects like this help to build an understanding of how theatre is made for those outside of the industry.
- Introduction to Playwriting with Tom Wells - seven first-time playwrights participated in a series of workshops led by Tom, and then saw their plays performed for the first time by professional actors in front of an audience.
- Year-round access to our Theatre Library, offering access to 2,000+ new plays and textbooks to anyone who needs it. Our library saw its highest engagement figures yet, with 42 new library sign-ups and 270 plays borrowed across the year.
- Play and a Plate - the launch of our new touring play reading service which also feeds participants was funded by the Two Ridings Community Foundation. 79% of participants reported they had been impacted by the ongoing cost of living crisis, with the project reaching 9 different community groups across the city.
- Regular Script Surgery sessions led by our Literary Manager, Matthew May, offering free script advice to local freelancers.
- The Acting Gym continued to great success with 13 actors taking part in a series of workshops developing their monologue skills, leading to an informal performance. 100% of participants reported increased confidence in performing.

#### **Public benefit**

In setting objectives and planning activities the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

#### **Volunteers**

Middle Child would like to thank the volunteers who support the work of the Charity; particularly the Absolutely Cultured volunteers and our founding Company Members.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2024

### FINANCIAL REVIEW

#### Financial performance and position

##### Overview

2023/24 sees Middle Child's first deficit year post pandemic. The increase in reserves held from DCMS / Arts Council emergency funds and utilisation of the furlough scheme allowed Middle Child to anticipate this deficit, leading to a planned release of Dynamism funds to allow our Big Gig production of Modest to fulfil its creative ambition and UK tour. Rising inflation and difficulty in the UK theatre touring model continues to create a challenging landscape moving into the next financial years, with Middle Child choosing not to tour our next Big Gig production, Baby, He Loves You, in order to mitigate financial uncertainty in the next Financial Year. Long term stability is a key focus for the organisation, and we are delighted that we have been able to maintain the equivalent of three months of turnover in a separate designated fund.

##### Analysis

The charity's income for the year ended 31 March 2024 was £515,845 (2023 £498,480) - an increase of 3%. Total expenditure amounted to £546,587 (2023 £403,800) - an increase of 45%. This resulted in a deficit of £30,742 (2023 surplus £94,680). This is an improvement on the planned budget for 2023/24 of £37,947, with the original budget submitted to the board of trustees and the Arts Council showing a planned deficit of £68,689.

While these numbers may initially seem concerning, it is important to reiterate that this year was always expected to be a deficit year with a pre-planned release of funds from our designated Dynamism Fund to support our ambitious production of Modest, ensuring the-year effectively ends at a break-even point.

Subsequently, £30,742 (of a planned £55,000) was released from our existing Dynamism Fund to support the production of Modest and to cover the loss made by the charity in the current year. In addition, £35,000 from general funds was transferred into our designated wind down reserve fund due to the value of our three month turnover increasing. The total net transfer from the general fund for both the above is £4,258.

##### Reserves policy

At year end, the charity holds:

**General Funds** of £116,012

**Dynamism Fund** of £44,216 (available to support key artistic activity and safeguard the future of the organisation), designated within unrestricted funds.

**Wind-Down Reserves Fund** of £85,000 (in line with the three-month wind down costs of the organisation), designated within unrestricted funds.

**Employment Fund** of £10,000 (to be used for sickness, maternity leave and other staff-related costs), designated within unrestricted funds.

Total £255,228

The company are confident that the above reserves are of a sensible level which safeguard the future of the organisation.

##### Reserves Policy

Middle Child's reserves policy is to;

- Ensure financial sustainability and resilience for the organisation in line with operational guidance CC19 (Charities & Reserves) issued by the Charity Commission,
- Build adequate reserves to the equivalent of at least 3-months wind down costs
- Create a 'Dynamism Fund' available to support key artistic activity and safeguard the future if the organisation in an ever evolving challenging financial cost of living crisis.
- Have a designated fund of £10k to account for unexpected staff costs, such as maternity leave, sick leave and other HR related spends.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was incorporated as a company limited by guarantee on 17 December 2015; it is registered under the Companies Act 2006 and is governed by its Articles of Association.

Charitable status was granted by the Charity Commission on 25 March 2020.

#### Recruitment and appointment of new trustees

As set out in the Articles of Association, the Chair of the Board is elected by the trustees and presides as Chair at General Meetings of the Charity. There is a maximum of 14 trustees elected to the Board at any time, a number increased from 10 in early 2024. Any changes to the number of trustees on the board will be approved by the Board of trustees in a General Meeting.

Representatives of Arts Council England receive copies of Board papers and are invited to attend one meeting annually but do not serve as trustees.

In 2023/24 Middle Child recruited new trustees Hattie Callery, Harriet Johnson, Bellaray Bertrand-Webb, Tanya Loretta Dee, Rachel Hogg, Cole Green, Amber Wiles. We said goodbye to trustee Emma Tucker and Jay Mitra who came to the end of her term with the company, we thank them both for their hard work supporting the company over the past five years.

New trustees are approached by the Chair of the Board and briefed prior to attending their first board meeting. Useful information such as the Charity's Memorandum and Articles of Association, management accounts, the business plan, and minutes of recent meetings are sent in advance to the new trustee.

#### Organisational structure

The management of the charity is delegated to the senior management team comprising Artistic Director and Executive Director who are also Joint Chief Executives.

The positions were occupied during the year as follows:

Artistic Director & Joint Chief Executive: Paul Smith

Executive Director & Joint Chief Executive: Lindsey Alvis

The business of the Charity is supervised by the Board of Trustees who meet at least four times each year, or more frequently as required. The Charity's Business Plan and annual budgets are subject to Board approval. The Board are actively involved in recruitment of senior management and support recruitment processes for the two roles.

The senior management team are supported by a permanent staff team of four, two full members of staff, the Finance and Operations Manager and the Audience Development Manager and two part-time members of staff the Literary Manager and newly appointed General & Production Manager. The nine company members who founded Middle Child are invited to the Annual General Meeting and are regularly informed of the business of the charity, forming an advisory board which feeds directly into the company's programme of work. Further freelancers and production staff were hired on a project by project basis. In April 2024 we said goodbye to Executive Director and Joint CEO Lindsey Alvis as she left to pursue a new role at Parents in the Performing Arts as their Business Development and Programme Manager.

#### Post Balance Sheet Events - Significant activities after the year end

Looking ahead, Middle Child will produce a major new mid-scale production, Baby, He Loves You in Spring 2024. In the Summer of 2024 Middle Child will launch their pilot Fresh Ink festival in partnership with funders, Wykeland and the J F Brignall Trust. Later in the year, Middle Child will return with our latest pantomime offering, Treasure Island, written by artistic director Paul Smith. We have already secured a significant investment for the year ahead and are continuing to fundraise to match our ambition.

Thank you to the team for another successful year and working so hard to create spaces for stories to be told, and opportunities for people to hear them.

# Middle Child Theatre Limited

## Report of the Trustees for the year ended 31st March 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
09921306 (England and Wales)

**Registered Charity number**  
1188756

#### Registered office

Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

#### Trustees

J Fallowfield (resigned 21.4.2023)  
M Green (resigned 1.4.2023)  
J R Wilkinson  
E M Tucker (resigned 15.3.2024)  
R K Knox  
A J Smethurst (Chair)  
J Heaton (Vice Chair)  
M Moses  
H Callery (appointed 14.6.2024)  
J Mitra (resigned 1.1.2024)  
C Tonge  
R Hogg (appointed 14.6.2024)  
C Green (appointed 14.6.2024)  
A Wiles (appointed 14.6.2024)  
H A Linfoot (appointed 14.6.2024)

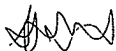
#### Company Secretary

E Anderton

#### Independent Examiner

Smailes Goldie  
Chartered Accountants  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

Approved by order of the board of trustees on 26th November 2024 and signed on its behalf by:



A J Smethurst - Trustee

# Independent Examiner's Report to the Trustees of Middle Child Theatre Limited

## Independent examiner's report to the trustees of Middle Child Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

S. T. Bramall, BSc., F.C.A.,

Smailes Goldie  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

26th November 2024

# Middle Child Theatre Limited

## Statement of Financial Activities

for the year ended 31st March 2024

	Notes	Unrestricted fund £	Designated £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,810	-	5,810	4,941
<b>Charitable activities</b>	4				
Theatrical productions		509,944	-	509,944	493,539
Investment income	3	91	-	91	-
<b>Total</b>		<u>515,845</u>	<u>-</u>	<u>515,845</u>	<u>498,480</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Theatrical productions		546,587	-	546,587	403,800
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	17	(30,742)	-	(30,742)	94,680
		(4,258)	4,258	-	-
<b>Net movement in funds</b>		<b>(35,000)</b>	<b>4,258</b>	<b>(30,742)</b>	<b>94,680</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		151,012	134,958	285,970	191,290
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>116,012</b></u>	<u><b>139,216</b></u>	<u><b>255,228</b></u>	<u><b>285,970</b></u>

The notes form part of these financial statements

# Middle Child Theatre Limited

## Balance Sheet

31st March 2024

	Notes	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	14,117	11,759
<b>CURRENT ASSETS</b>			
Debtors	13	139,477	158,747
Cash at bank		<u>158,597</u>	<u>177,579</u>
		298,074	336,326
<b>CREDITORS</b>			
Amounts falling due within one year	14	(56,963)	(62,115)
		<u>241,111</u>	<u>274,211</u>
<b>NET CURRENT ASSETS</b>			
		<u>241,111</u>	<u>274,211</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>255,228</u>	<u>285,970</u>
<b>NET ASSETS</b>		<u>255,228</u>	<u>285,970</u>
<b>FUNDS</b>	17		
Unrestricted funds		<u>255,228</u>	<u>285,970</u>
<b>TOTAL FUNDS</b>		<u>255,228</u>	<u>285,970</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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.

The notes form part of these financial statements

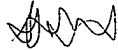
# Middle Child Theatre Limited

## Balance Sheet - continued

31st March 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 26th November 2024 and were signed on its behalf by:



A J Smethurst - Trustee

The notes form part of these financial statements

# Middle Child Theatre Limited

## Cash Flow Statement

for the year ended 31st March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(153,874)	3,371
Tax credits received		<u>147,707</u>	<u>7,962</u>
Net cash (used in)/provided by operating activities		<u>(6,167)</u>	<u>11,333</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(12,906)	(5,040)
Interest received		<u>91</u>	<u>-</u>
Net cash used in investing activities		<u>(12,815)</u>	<u>(5,040)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>177,579</u>	<u>171,286</u>
Cash and cash equivalents at the end of the reporting period		<u>158,597</u>	<u>177,579</u>

The notes form part of these financial statements

# Middle Child Theatre Limited

## Notes to the Cash Flow Statement

for the year ended 31st March 2024

### 1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(30,742)</b>	<b>94,680</b>
<b>Adjustments for:</b>		
Depreciation charges	10,548	5,838
Interest received	(91)	-
Theatre Tax Relief Income	(89,487)	(96,706)
Increase in debtors	(38,950)	(3,238)
(Decrease)/increase in creditors	<u>(5,152)</u>	<u>2,797</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(153,874)</u></b>	<b><u>3,371</u></b>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank	<u>177,579</u>	<u>(18,982)</u>	<u>158,597</u>
	<u>177,579</u>	<u>(18,982)</u>	<u>158,597</u>
<b>Total</b>	<b><u>177,579</u></b>	<b><u>(18,982)</u></b>	<b><u>158,597</u></b>

The notes form part of these financial statements

# Middle Child Theatre Limited

## Notes to the Financial Statements

for the year ended 31st March 2024

### 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.

#### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. e of the contract cannot be estimated reliably.

#### **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 - 33% on cost

#### **Taxation**

The charity is exempt from paying 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.

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2024

### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>5,810</u>	<u>4,941</u>

### 3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	<u>91</u>	<u>-</u>

### 4. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Box office income	154,907	70,473
Theatre Tax Relief	104,487	96,706
Theatre Tax Relief - prior years	(15,000)	14,559
Other income	9,310	3,141
Grants	<u>256,240</u>	<u>308,660</u>
	<u>509,944</u>	<u>493,539</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Arts Council - NPO award	152,760	152,760
Hull City Council	30,000	30,000
Garfield and Weston Foundation	15,000	15,000
Department for Work and Pension - Kickstart	-	13,990
Outdoor Arts Consortium - Without Walls	-	27,620
The Foyle Foundation	-	20,000
The Sir James Reckitt Charity	3,000	10,000
Absolutely Cultured	-	7,980
Other production related grants	9,800	31,310
The J F Brignall Charitable Trust	42,680	-
The Hull and East Riding Charitable Trust	<u>3,000</u>	<u>-</u>
	<u>256,240</u>	<u>308,660</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2024

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Theatrical productions	<u>432,679</u>	<u>113,908</u>	<u>546,587</u>

### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	151,657	144,530
Production costs	266,578	140,325
Development costs	3,249	6,568
Development fees	<u>11,195</u>	<u>8,445</u>
	<u>432,679</u>	<u>299,868</u>

### 7. SUPPORT COSTS

	Administration £	Marketing £	Governance costs £	Totals £
Theatrical productions	<u>88,076</u>	<u>18,084</u>	<u>7,748</u>	<u>113,908</u>

Support costs, included in the above, are as follows:

	2024 Theatrical productions £	2023 Total activities £
Rent	23,760	25,062
Light, heat and cleaning	10,753	4,815
Travel and subsistence	9,592	2,511
Staff development	5,114	6,910
Health and safety	2,852	532
Sundries	3,610	3,965
Repairs and renewals	41	2,186
Freelance wages	15,073	23,053
Subscriptions	5,481	5,871
Telephone	1,140	997
Printing, postage & stationery	112	424
Depreciation of tangible fixed assets	10,548	5,838
Marketing and advertising	18,084	13,273
Insurance	3,055	2,592
Accountancy	4,500	3,653
Legal and professional fees	<u>193</u>	<u>2,250</u>
	<u>113,908</u>	<u>103,932</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2024

### 8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	10,548	5,838
Independent examiner's remuneration	<u>4,500</u>	<u>3,653</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

#### Trustees' expenses

There were trustee' expenses paid of £328 for the year ended 31st March 2024 (2023 : £624).

### 10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	135,954	133,844
Social security costs	12,543	7,577
Other pension costs	<u>3,160</u>	<u>3,109</u>
	<u>151,657</u>	<u>144,530</u>

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

	2024	2023
Staff numbers	<u>5</u>	<u>5</u>

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

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All income received and expenditure incurred in the comparative year related to the general fund within unrestricted reserves.

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2024

### 12. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st April 2023	27,785
Additions	<u>12,906</u>
At 31st March 2024	<u>40,691</u>
<b>DEPRECIATION</b>	
At 1st April 2023	16,026
Charge for year	<u>10,548</u>
At 31st March 2024	<u>26,574</u>
<b>NET BOOK VALUE</b>	
At 31st March 2024	<u>14,117</u>
At 31st March 2023	<u>11,759</u>

### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	200	1,030
Other debtors	400	-
Theatre tax relief debtor	89,487	147,707
Prepayments and accrued income	<u>49,390</u>	<u>10,010</u>
	<u>139,477</u>	<u>158,747</u>

### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	14,074	-
Accruals and deferred income	<u>42,889</u>	<u>62,115</u>
	<u>56,963</u>	<u>62,115</u>

### 15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	<u>23,760</u>	<u>23,760</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2024

### 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Designated £	2024 Total funds £	2023 Total funds £
Fixed assets	14,117	-	14,117	11,759
Current assets	158,858	139,216	298,074	336,326
Current liabilities	<u>(56,963)</u>	<u>-</u>	<u>(56,963)</u>	<u>(62,115)</u>
	<u>116,012</u>	<u>139,216</u>	<u>255,228</u>	<u>285,970</u>

### 17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	151,012	(30,742)	(4,258)	116,012
Designated - Dynamism fund	74,958	-	(30,742)	44,216
Designated - Wind down fund	50,000	-	35,000	85,000
Designated - Employment fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>285,970</u>	<u>(30,742)</u>	<u>-</u>	<u>255,228</u>
<b>TOTAL FUNDS</b>	<u>285,970</u>	<u>(30,742)</u>	<u>-</u>	<u>255,228</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	515,845	(546,587)	(30,742)
<b>TOTAL FUNDS</b>	<u>515,845</u>	<u>(546,587)</u>	<u>(30,742)</u>

### Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	60,332	94,680	(4,000)	151,012
Designated - Dynamism fund	74,958	-	-	74,958
Designated - Wind down fund	46,000	-	4,000	50,000
Designated - Employment fund	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	<u>191,290</u>	<u>94,680</u>	<u>-</u>	<u>285,970</u>
<b>TOTAL FUNDS</b>	<u>191,290</u>	<u>94,680</u>	<u>-</u>	<u>285,970</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2024

### 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	498,480	(403,800)	94,680
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>498,480</u>	<u>(403,800)</u>	<u>94,680</u>

#### Details of designated funds

£44,216 (2023 £74,958) of unrestricted funds has been designated to a Dynasim Fund to enable meaningful investment in new productions to achieve artistic excellence on a case-by-case basis.

£85,000 (2023 £50,000) has been designated to a Wind down Reserves Fund to cover core operating costs of the charity.

£10,000 (2023 £10,000) has been designated to an Employment Fund to enable the charity to prioritise people and ensure it can be responsive to providing enhanced employee benefits as they occur.

### 18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

**MIDDLE CHILD THEATRE LIMITED**

England & Wales - Charity number 1188756

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# Accounts

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**Smailes Goldie Group**  
CREATING ADVANTAGE

**REGISTERED COMPANY NUMBER: 09921306 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1188756**

# **Middle Child Theatre Limited**

## **Unaudited Financial Statements**

**31st March 2023**



SD-0211862-1-6



# Middle Child Theatre Limited

## Contents of the Financial Statements for the year ended 31st March 2023

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# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 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 31st March 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

Middle Child's purpose as set out in the company's articles of association is -

'To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.'

The activities and objectives that the charity set annually centre on this purpose and are guided by its Vision, Mission, Strategy, Values and Middle Child Artistic Style.

#### Vision

A vision for a fair and equitable world where anyone's story can be told and heard.

#### Mission

To tell untold stories which capture the electrifying moment when the beat drops, mixing original live music with bold new writing. Middle Child events are live and loud, making sense of the modern world. The company is committed to breaking down barriers and ensuring that theatre is affordable and accessible to all. Middle Child will set fire to your imagination of what a night at the theatre can be.

#### Strategy

Audiences: Middle Child create theatre that brings people together for a good night out with big ideas.

Artists: Middle Child invest time, money and resource in the new and under-represented voices to contribute to the creation of a more equitable industry.

#### Values

- A Hull-based company, which is vital to the work, stories and entire ethos
- Put Hull artists at the heart of the creative process, growth and successes
- Prioritise the well-being of the people the company works with and challenge damaging behaviours and habits within the industry
- Endeavour for the work to be affordable and accessible to all
- Lead with authenticity, transparency and openness at every level of the organisation
- Committed to creating greater equity in who makes and enjoys theatre
- Determined to increase the diversity of artists and audiences in Hull and beyond

#### Middle Child Artistic Style

- Blurs the lines between gigs, stand up, theatre and a night out with a focus on breaking down barriers;
- Tells stories that are new, Northern and reflect the diversity of the United Kingdom;
- Prioritises 'liveness', remaining responsive and reactive to each audience;
- Believe theatre works best as a social event, with a reason to come early or stay late.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2023

### OBJECTIVES AND ACTIVITIES

#### Significant activities in the year

##### Recovery and Renewal

Middle Child's fifth year as a National Portfolio Organisation has seen the company return to in-person working following the pandemic, and has consequently seen our programme of activity return to pre-pandemic levels. While challenges still remain in the shape of the national cost of living crisis and the ongoing effects of the global pandemic, this year has been an incredibly positive one for the company as a result of our flexible and dynamic approach.

The company successfully reapplied to remain in the Arts Council's National Portfolio from 2023-2026, receiving standstill funding. We presented work outdoors at festivals for the first time - reaching our largest audiences yet, successfully delivered our 11th annual pantomime and undertook R&D on our next flagship production *Modest* by Ellen Brammar at the National Theatre Studio. We also cemented Bond 31 as our new home, complete with free-to-use theatre library, writers' room and rehearsal room, as well as continuing to present our artist development programme, Reverb.

#### Access and Audiences

##### Access

Middle Child is committed to access and approaches access in two ways:

1. Change how people access live performance:
  - Pay what you decide and solidarity ticket offers are made available locally so that people who wouldn't be able to attend live theatre can attend productions.
  - Working with local community groups to run a walking bus - a social and supported way for those without transport to attend productions.
  - Offering regular British Sign Language and audio described performances.
  - Providing free ticket offers to targeted community groups.
  - Regularly asking the community what they want to see, inviting audiences to vote for each year's panto title and giving local people the chance to co-design the programme.
  - Hosting Imagine the Future focus groups, inviting freelancers and audiences to co-design the future of the industry.
2. Change how people access development and employment opportunities, to widen who can pursue a career in the arts:
  - Offering flexible working to support work-life balance and staff wellbeing.
  - Implementing the four-day working week to support work-life balance, staff wellbeing and reduce utility costs.
  - A Parents in the Performing Arts (PIPA) Charter Partner, implementing family-friendly working policies.
  - Ensuring development opportunities are free or paid to remove financial barriers to access.
  - Completing essential training with core team and local freelancers, whom the company's work depends on.
  - Ensuring our new building is fully accessible with lift and accessible toilet and entrance ramp.

##### Audiences

Middle Child exists to change who makes and enjoys theatre. This is reflected in the stories told and the company's core audience: people who don't think theatre is for them, because of a mix of real or perceived exclusions including the stories that are told, who tells them and where, affordability and accessibility. Middle Child targets work at younger (18-34) working class audiences, including families for our Christmas work, and works hard to remove barriers faced by diverse and disabled communities.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2023

### OBJECTIVES AND ACTIVITIES

#### Artistic Programming

##### The Big Gig

High-quality gig theatre that starts life in Hull before embarking on national tours and transfers. These shows are the company's flagship productions, ambitious in both form and content, with a focus on growing local audiences and developing a national profile.

##### There Should be Unicorns

In 2022/23 our Big Gig production was There Should Be Unicorns by Luke Barnes, a partnership between Middle Child, Without Walls, Wykeland and the Beats Bus, touring as part of the Without Walls outdoor network. The show had previously been delayed due to the Coronavirus pandemic and had been reshaped creatively to reflect our changing world. The production began life in Hull before touring to Brighton Festival, Salisbury Festival, the Lowry, Greenwich and Docklands Festival and Freedom Festival. The show was brilliantly received in all locations, receiving standing ovations and lots of children and young people joining the cast onstage to dance with the cast. We reached large amounts of new audiences who had never encountered our work before, and integrated full audio description into the production for the first time.

A total of 3,226 people saw the show across the duration of its run, with positive reviews and feedback received - for example:

"Unashamedly joyous... a vibrant, colourful celebration of imagination.... Revels in the radical act of imagining the ways in which things could be better. Middle Child's commitment to accessibility is not just admirable - it makes its shows better. Dave Wycherley is the BSL interpreter and feels like a key member of the cast with his cape and elastic facial expressions. Taylor's audio description is funny and feels integral to the performance" - The Stage

"An absolute joy to watch... ingenious in its accessibility... This is a show that finds avenues to be kind, even to the characters who, in less-nuanced shows, may have been plainly villains" - Hull Is This

##### **Other Projects**

In addition to Unicorns we also continued to develop exciting new projects for future these. These include:

##### Modest

Our Big Gig show for 2023/24 was workshopped at the National Theatre Studio.

##### Baby He Loves You

Our 2024/25 Big Gig show underwent a week of R&D, developing the script with local freelancers.

##### This One's For Us

A co-created community project in the Gipsyville area of Hull, leading to the creation of a new piece of outdoor work based on eight months of community workshops.

##### Three Minute Monologues

A partnership with the Warren, BBC and Comic Relief which brings to life the first time writing of local young people.

##### Season Launch

This period also saw our first ever Season Launch event in which we hosted a night at Bond 31 bringing together partners, stakeholders and supporters to share our plans for the next financial year. It was a great night full of celebration for everything we have planned in the coming months.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2023

### OBJECTIVES AND ACTIVITIES

#### That Time Again

Events that serve as both a first point-of-contact for people new to the company, and a way for people to engage with Middle Child's work year-on-year.

#### Robin Hood : Prince of Thorngumbald

Our flagship production in this strand of work is our annual alternative Christmas pantomime which has built a strong audience base in Hull over the past 12 years, many of whom subsequently attend our Big Gig shows.

In 2022/23 our new rock and roll panto Robin Hood : Prince of Thorngumbald returned to Social on Humber Street, reaching a total of 2,474 people - an increase on the previous year, reaching 94% of capacity. Of survey respondents 33% created a booking profile for the first time, with 38% having seen the previous year's panto and 22% having attended There Should Be Unicorns.

Sales were especially strong when considering the impact of the ongoing cost of living crisis in Hull. Once again, audience members were invited to vote on next year's story, leading to an overwhelming victory for Red Riding Hood.

Audience feedback includes:

"Laughed so much our faces ached! What a show!"

"We love the Middle Child panto. Go every year."

"Has been a part of our Xmas for years and it wouldn't be the same without it"

"It is uncomplicatedly the best panto I've ever seen"

#### Reverb Artist Development

Middle Child's ambitious artist development programme, offering opportunity and skill development to emerging and established artists, continued. The focus of this strand of work is to make sure the offer available to people in Hull rivals anywhere else in the country, preventing a talent drain of creative people leaving the city.

In 2022/23 activity included

- Concrete Retreat - a writer residency programme providing the opportunity for four brilliant writers (Joe Hakim, Lydia Marchant, John Booker, Tash Brown) to develop their next big idea.
- Introduction to Playwriting with Tom Wells - five first-time playwrights participated in a series of workshops led by Tom, and then saw their plays performed for the first time by professional actors in front of an audience.
- Year round access to our Theatre Library, offering access to 2,000+ new plays and textbooks to anyone who needs it.
- Regular Script Surgery sessions led by our Literary Manager, Matthew May, offering free script advice to local freelancers
- The Acting Gym launched a new programme entitled 'The Lab' offering local actors the opportunity to work on a model production to develop new skills and rebuild confidence following the pandemic.

#### **Public benefit**

In setting objectives and planning activities the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

#### **Volunteers**

Middle Child would like to thank the volunteers who support the work of the Charity; particularly the Absolutely Cultured volunteers and our founding Company Members.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2023

### FINANCIAL REVIEW

#### Financial performance and position

The charity's income for the year ended 31 March 2023 was £498,480 (2022 £396,375). Total expenditure amounted to £403,800 (2022 £368,492) resulting in a surplus of £94,680 (2022 £27,883). The charity had unrestricted reserves of £285,970 (2022 £191,290), comprising general funds of £151,012 (2022 £60,332) and three designated funds totalling £134,958 (2022 £130,958). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient and on track to meet our reserves target by 2026 as agreed with the Arts Council.

#### Reserves policy

When becoming a National Portfolio Organisation in 2018, a key objective with the Arts Council was to build modest reserves which the company previously had not been able to secure. In line with the operational guidance CC19 (Charities & Reserves) issued by the Charity Commission, these reserves are intended to create financial stability and resilience for the organisation. Middle Child's reserves policy is to create a general reserve fund which can provide security for the organisation and be grown year on year to protect against unforeseen circumstances.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity was incorporated as a company limited by guarantee on 17 December 2015; it is registered under the Companies Act 2006 and is governed by its Articles of Association.

Charitable status was granted by the Charity Commission on 25 March 2020.

#### Recruitment and appointment of new trustees

As set out in the Articles of Association, the Chair of the Board is elected by the trustees and presides as Chair at General Meetings of the Charity. There is a maximum of 10 trustees elected to the Board at any time. Any changes to the number of trustees on the board will be approved by the Board of trustees in a General Meeting.

Representatives of Arts Council England receive copies of Board papers and are invited to attend one meeting annually but do not serve as trustees.

In 2022/23 Middle Child welcomed one new trustee to the Board, Chris Tonge, bringing business management and local corporate partnership experience. We also said goodbye to our Chair Martin Green who has left the organisation after 5 years to work on the Eurovision Song Contest. Martin has been replaced as Chair by Amanda Smethurst who took up the post in January 2023.

New trustees are approached by the Chair of the Board and briefed prior to attending their first board meeting. Useful information such as the Charity's Memorandum and Articles of Association, management accounts, the business plan, and minutes of recent meetings are sent in advance to the new trustee.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2023

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The management of the charity is delegated to the senior management team comprising Artistic Director and Executive Director who are also Joint Chief Executives.

The positions were occupied during the year as follows:

Artistic Director & Joint Chief Executive: Paul Smith

Executive Director & Joint Chief Executive: Lindsey Alvis (phased return from maternity leave from 30 June 2022)

Executive Director (Maternity Cover): Hattie Callery (until September 2022)

In April 2023, Lindsey Alvis, Executive Director and Joint CEO left the organisation to join Parents in the Performing Arts (PIPA). Since then, Artistic Director Paul Smith has become sole Chief Executive and the board are undertaking a structure review to find the best way forward for the company. Any new structure will be in place by Autumn 2023.

The business of the Charity is supervised by the Board of Trustees who meet at least four times each year, or more frequently as required. The Charity's Business Plan and annual budgets are subject to Board approval. The Board are actively involved in recruitment of senior management and support recruitment processes for the two roles.

The senior management team was supported by two full-time permanent members of staff and a freelance part-time Finance Manager, Producer, Assistant Producer and Literary Manager. The nine company members who founded Middle Child are invited to the Annual General Meeting and are regularly informed of the business of the charity. Further freelancers and production staff were hired on a project by project basis.

#### Post Balance Sheet Events - Significant activities after the year end

Looking ahead, Middle Child will produce a major new mid-scale production, Modest, in Spring 2023 as well as bring collaborations in Gipsyville and with The Warren to fruition. Later in the year, Middle Child will return with our latest pantomime offering, Red Riding Hood. We have already secured a significant investment for the year ahead from the JF Brignall Trust and are continuing to fundraise to match our ambition.

Thank you to the team for another successful year and working so hard to create spaces for stories to be told, and opportunities for people to hear them.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

09921306 (England and Wales)

#### Registered Charity number

1188756

#### Registered office

Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2023

### Trustees

J Fallowfield (resigned 21.4.2023)

M Green (resigned 1.4.2023)

F Wright (resigned 31.10.2022)

J R Wilkinson

E M Tucker

R K Knox

A J Barker

J Heaton

M Moses

J Mitra

C Tonge (appointed 27.1.2023)

### Company Secretary

E Anderton

### Independent Examiner

Smailes Goldie

Chartered Accountants

Regent's Court

Princess Street

Hull

East Yorkshire

HU2 8BA

Approved by order of the board of trustees on 1st December 2023 and signed on its behalf by:



A J Barker - Trustee

# Independent Examiner's Report to the Trustees of Middle Child Theatre Limited

## Independent examiner's report to the trustees of Middle Child Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



S. T. Bramall, BSc., F.C.A.,

Smailes Goldie  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

1st December 2023

# Middle Child Theatre Limited

## Statement of Financial Activities

for the year ended 31st March 2023

	Notes	Unrestricted fund £	Designated £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,941	-	4,941	4,760
<b>Charitable activities</b>					
Theatrical productions	3	<u>493,539</u>	<u>-</u>	<u>493,539</u>	<u>391,615</u>
<b>Total</b>		<u>498,480</u>	<u>-</u>	<u>498,480</u>	<u>396,375</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Theatrical productions	4	<u>403,800</u>	<u>-</u>	<u>403,800</u>	<u>368,492</u>
<b>NET INCOME</b>					
Transfers between funds	16	<u>94,680</u> <u>(4,000)</u>	<u>-</u> <u>4,000</u>	<u>94,680</u> <u>-</u>	<u>27,883</u> <u>-</u>
<b>Net movement in funds</b>		<b>90,680</b>	<b>4,000</b>	<b>94,680</b>	<b>27,883</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>60,332</u>	<u>130,958</u>	<u>191,290</u>	<u>163,407</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>151,012</b></u>	<u><b>134,958</b></u>	<u><b>285,970</b></u>	<u><b>191,290</b></u>

The notes form part of these financial statements

# Middle Child Theatre Limited

## Balance Sheet

31st March 2023

	Notes	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	11,759	12,557
<b>CURRENT ASSETS</b>			
Debtors	12	158,747	66,765
Cash at bank		<u>177,579</u>	<u>171,286</u>
		<b>336,326</b>	238,051
<b>CREDITORS</b>			
Amounts falling due within one year	13	<u>(62,115)</u>	<u>(59,318)</u>
<b>NET CURRENT ASSETS</b>		<u><b>274,211</b></u>	<u>178,733</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>285,970</b></u>	<u>191,290</u>
<b>NET ASSETS</b>		<u><b>285,970</b></u>	<u>191,290</u>
<b>FUNDS</b>	16		
Unrestricted funds		<u><b>285,970</b></u>	<u>191,290</u>
<b>TOTAL FUNDS</b>		<u><b>285,970</b></u>	<u>191,290</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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

# Middle Child Theatre Limited

## Balance Sheet - continued

31st March 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 1st December 2023 and were signed on its behalf by:



A J Barker - Trustee

# Middle Child Theatre Limited

## Notes to the Financial Statements

for the year ended 31st March 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.

#### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. e of the contract cannot be estimated reliably.

#### **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 - 33% on cost

#### **Taxation**

The charity is exempt from paying 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.

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 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. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>4,941</u>	<u>4,760</u>

### 3. CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Box office income	Theatrical productions	70,473	31,608
Theatre Tax Relief	Theatrical productions	96,706	37,464
Theatre Tax Relief - prior years	Theatrical productions	14,559	-
Other income	Theatrical productions	3,141	11,397
Grants	Theatrical productions	<u>308,660</u>	<u>311,146</u>
		<u>493,539</u>	<u>391,615</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Arts Council - NPO award	152,760	152,760
Arts Council - Cultural recovery fund	-	76,065
Hull City Council	30,000	5,000
Covid-19 support - CRJS	-	1,702
Garfield and Weston Foundation	15,000	-
Department for Work and Pension - Kickstart	13,990	-
Outdoor Arts Consortium - Without Walls	27,620	-
The Foyle Foundation	20,000	-
The Sir James Reckitt Charity	10,000	-
Absolutely Cultured	7,980	40,000
Other production related grants	<u>31,310</u>	<u>35,619</u>
	<u>308,660</u>	<u>311,146</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2023

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Theatrical productions	<u>299,868</u>	<u>103,932</u>	<u>403,800</u>

### 5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	144,530	135,287
Production costs	140,325	149,435
Development costs	6,568	6,015
Development fees	<u>8,445</u>	<u>-</u>
	<u>299,868</u>	<u>290,737</u>

### 6. SUPPORT COSTS

	Administration £	Marketing £	Governance costs £	Totals £
Theatrical productions	<u>82,164</u>	<u>13,273</u>	<u>8,495</u>	<u>103,932</u>

Support costs, included in the above, are as follows:

	2023 Theatrical productions £	2022 Total activities £
Rent	25,062	24,287
Light, heat and cleaning	4,815	-
Travel and subsistence	2,511	542
Staff development	6,910	14,521
Health and safety	532	2,182
Sundries	3,965	1,563
Repairs and renewals	2,186	-
Freelance wages	23,053	7,415
Subscriptions	5,871	5,050
Telephone	997	1,163
Printing, postage & stationery	424	123
Depreciation of tangible fixed assets	5,838	4,675
Marketing and advertising	13,273	10,240
Insurance	2,592	2,114
Accountancy	3,653	3,880
Legal and professional fees	<u>2,250</u>	<u>-</u>
	<u>103,932</u>	<u>77,755</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2023

### 7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,838	4,675
Independent examiner's remuneration	<u>3,653</u>	<u>2,880</u>

### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

#### Trustees' expenses

There were trustee' expenses paid of £624 for the year ended 31st March 2023 (2022 : £968).

### 9. STAFF COSTS

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

	2023	2022
	<u>5</u>	<u>5</u>
Staff numbers		

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

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All income received and expenditure incurred in the comparative year related to the general fund within unrestricted reserves.

### 11. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st April 2022	22,745
Additions	<u>5,040</u>
At 31st March 2023	<u>27,785</u>
<b>DEPRECIATION</b>	
At 1st April 2022	10,188
Charge for year	<u>5,838</u>
At 31st March 2023	<u>16,026</u>
<b>NET BOOK VALUE</b>	
At 31st March 2023	<u>11,759</u>
At 31st March 2022	<u>12,557</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2023

<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2023</b>	<b>2022</b>
			£	£
Trade debtors			<b>1,030</b>	1,019
Theatre tax relief debtor			<b>147,707</b>	58,963
Prepayments			<b>10,010</b>	6,783
			<b><u>158,747</u></b>	<b><u>66,765</u></b>
<b>13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2023</b>	<b>2022</b>
			£	£
Other creditors			-	41,998
Accruals and deferred income			<b>62,115</b>	17,320
			<b><u>62,115</u></b>	<b><u>59,318</u></b>
<b>14. LEASING AGREEMENTS</b>				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
			<b>2023</b>	<b>2022</b>
			£	£
Within one year			<b><u>23,760</u></b>	<b><u>23,760</u></b>
<b>15. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>2023</b>	<b>2022</b>
	Unrestricted	Designated	Total	Total
	fund		funds	funds
	£	£	£	£
Fixed assets	<b>11,759</b>	-	<b>11,759</b>	12,557
Current assets	<b>201,368</b>	<b>134,958</b>	<b>336,326</b>	238,051
Current liabilities	<b>(62,115)</b>	-	<b>(62,115)</b>	(59,318)
	<b><u>151,012</u></b>	<b><u>134,958</u></b>	<b><u>285,970</u></b>	<b><u>191,290</u></b>
<b>16. MOVEMENT IN FUNDS</b>				
	At 1.4.22	Net	Transfers	At
	£	movement	between	31.3.23
		in funds	funds	£
		£	£	
<b>Unrestricted funds</b>				
General fund	<b>60,332</b>	<b>94,680</b>	<b>(4,000)</b>	<b>151,012</b>
Designated - Project	<b>74,958</b>	-	-	<b>74,958</b>
Designated - Core	<b>46,000</b>	-	<b>4,000</b>	<b>50,000</b>
Designated - Employment fund	<b>10,000</b>	-	-	<b>10,000</b>
	<b><u>191,290</u></b>	<b><u>94,680</u></b>	<b><u>-</u></b>	<b><u>285,970</u></b>
<b>TOTAL FUNDS</b>	<b><u>191,290</u></b>	<b><u>94,680</u></b>	<b><u>-</u></b>	<b><u>285,970</u></b>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 2023

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	498,480	(403,800)	94,680
<b>TOTAL FUNDS</b>	<u>498,480</u>	<u>(403,800)</u>	<u>94,680</u>

### Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	76,008	27,883	(43,559)	60,332
Designated - Project	30,000	-	44,958	74,958
Designated - Contingency	12,000	-	(12,000)	-
Designated - CRF	45,399	-	(45,399)	-
Designated - Core	-	-	46,000	46,000
Designated - Employment fund	-	-	10,000	10,000
	<u>163,407</u>	<u>27,883</u>	<u>-</u>	<u>191,290</u>
<b>TOTAL FUNDS</b>	<u>163,407</u>	<u>27,883</u>	<u>-</u>	<u>191,290</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	396,375	(368,492)	27,883
<b>TOTAL FUNDS</b>	<u>396,375</u>	<u>(368,492)</u>	<u>27,883</u>

### Details of designated funds

£74,958 of unrestricted funds has been designated to a Project Fund to enable meaningful investment in new productions to achieve artistic excellence on a case-by-case basis.

£50,000 has been designated to a Core Fund to cover core operating costs of the charity.

£10,000 has been designated to an Employment Fund to enable the charity to prioritise people and ensure it can be responsive to providing enhanced employee benefits as they occur.

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2023

### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.



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### Parties involved with this document

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### Audit history log

Date	Action
Wed, 13th Dec 2023 10:51:55 UTC	Steve Bramall viewed the envelope (79.78.138.18)
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Wed, 13th Dec 2023 8:46:44 UTC	Steve Bramall opened the document email. (40.94.87.126)
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Wed, 13th Dec 2023 8:46:34 UTC	Document emailed to helenrhodes@smailesgoldie.co.uk (35.177.16.136)
Wed, 13th Dec 2023 8:46:33 UTC	Amanda Barker viewed the envelope (86.160.3.52)
Wed, 13th Dec 2023 8:46:33 UTC	Sent the envelope to Steve Bramall (stevebramall@smailesgoldie.co.uk) for signing (86.160.3.52)
Wed, 13th Dec 2023 8:46:33 UTC	Sent the envelope to Helen Rhodes (Helenrhodes@smailesgoldie.co.uk) for signing (86.160.3.52)
Wed, 13th Dec 2023 8:46:33 UTC	Amanda Barker signed the envelope (86.160.3.52)
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Wed, 13th Dec 2023 8:45:56 UTC	Amanda Barker opened the document email. (86.160.3.52)

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Wed, 13th Dec 2023 8:43:51 UTC	Amanda Barker opened the document email. (86.160.3.52)
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Wed, 13th Dec 2023 8:24:11 UTC	Sent the envelope to Amanda Barker (hello@amandasmethurst.com) for signing (213.249.229.122)
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**MIDDLE CHILD THEATRE LIMITED**

England & Wales - Charity number 1188756

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# Accounts

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**Smailes Goldie Group**  
CREATING ADVANTAGE



# **Middle Child Theatre Limited**

## **Unaudited Financial Statements**

**31st March 2022**



SD-0207663-1-6



# Middle Child Theatre Limited

## Contents of the Financial Statements for the year ended 31st March 2022

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# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 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 31st March 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

Middle Child's purpose as set out in the company's articles of association is -

'To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.'

The activities and objectives that the charity set annually centre on this purpose and are guided by its Vision, Mission, Strategy, Values and Middle Child Artistic Style.

#### Vision

A vision for a fair and equitable world where anyone's story can be told and heard.

#### Mission

To tell untold stories which capture the electrifying moment when the beat drops, mixing original live music with bold new writing. Middle Child events are live and loud, making sense of the modern world. The company is committed to breaking down barriers and ensuring that theatre is affordable and accessible to all. Middle Child will set fire to your imagination of what a night at the theatre can be.

#### Strategy

Audiences: Middle Child create theatre that brings people together for a good night out with big ideas.

Artists: Middle Child invest time, money and resource in the new and under-represented voices to contribute to the creation of a more equitable industry.

#### Values

- A Hull-based company, which is vital to the work, stories and entire ethos
- Put Hull artists at the heart of the creative process, growth and successes
- Prioritise the well-being of the people the company works with and challenge damaging behaviours and habits within the industry
- Endeavour for the work to be affordable and accessible to all
- Lead with authenticity, transparency and openness at every level of the organisation
- Committed to creating greater equity in who makes and enjoys theatre
- Determined to increase the diversity of artists and audiences in Hull and beyond

#### Middle Child Artistic Style

- Blurs the lines between gigs, stand up, theatre and a night out with a focus on breaking down barriers;
- Tells stories that are new, Northern and reflect the diversity of the United Kingdom;
- Prioritises 'liveness', remaining responsive and reactive to each audience;
- Believe theatre works best as a social event, with a reason to come early or stay late.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2022

### OBJECTIVES AND ACTIVITIES

#### Significant activities in the year

##### Covid -19 Response

Middle Child's fourth year as a National Portfolio Organisation marked a good recovery from the Covid-19 pandemic but required a continued flexible and responsive approach to managing the company and artistic programming. The company continued to prove dynamism and resilience, responding to the changing nature of the situation in new and innovative ways, for example presenting work outside during the summer months to mitigate risk of spread of infection. The company also continued its commitments to supporting and developing artists, audiences, and the workforce through its artist development programme, and root and branch review of company policies. As government restrictions on movement and socialising were lifted, Middle Child returned to live performance producing work locally for audiences in Hull taking a pragmatic approach to ensure activity was deliverable.

#### Access and Audiences

##### Access

Middle Child is committed to access and approaches access in two ways:

- 1 Change how people access live performance:
  - Pay what you decide and solidarity ticket offers are made available locally so that people who wouldn't be able to attend live theatre can attend productions.
  - Working with local community groups to run a walking bus - a social and supported way for those without transport to attend productions.
  - Offering regular British Sign Language and audio described performances.
  - Providing free ticket offers to targeted community groups.
  - Regularly asking the community what they want to see, inviting audiences to vote for each year's panto title and giving local people the chance to co-design the programme.
  - Hosting Imagine the Future focus groups, inviting freelancers and audiences to co-design the future of the industry.
- 2 Change how people access development and employment opportunities, to widen who can pursue a career in the arts:
  - Offering flexible working to support work-life balance and staff wellbeing.
  - A Parents in the Performing Arts (PIPA) Charter Partner, implementing family-friendly working policies.
  - Ensuring development opportunities are free or paid to remove financial barriers to access.
  - Completing essential training with core team and local freelancers, whom the company's work depends on, including anti-racism, unconscious bias and mental health first aid.
  - Ensuring the new building is fully accessible with lift and accessible toilet and undertaking an access review to identify areas for improvement.

##### Audiences

Middle Child exists to change who makes and enjoys theatre. This is reflected in the stories told and the company's core audience: people who don't think theatre is for them, because of a mix of real or perceived exclusions including the stories that are told, who tells them and where, affordability and accessibility. Middle Child targets work at younger (18-34) working class audiences, including families for our Christmas work, and works hard to remove barriers faced by diverse and disabled communities.

#### Artistic Programming

##### The Big Gig

High-quality gig theatre that starts life in Hull before embarking on national tours and transfers. These shows are the company's flagship productions, ambitious in both form and content, with a focus on growing local audiences and developing a national profile.

##### We Use to be Closer Than This

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2022

### OBJECTIVES AND ACTIVITIES

In 2021/22 The Big Gig production was called We Use to be Closer Than This. Middle Child created a bespoke new piece of work for audiences responding to the ongoing pandemic by delivering an outdoor hyper local production to minimise risk of infection and cancellation. It was presented as part of Absolutely Cultured's Creative Hull event over a weekend in July, performing to sold out audiences and receiving standing ovations, despite the start of the ping-demic that resulted in audience members having to self-isolate due to potential close contact with someone with Covid. 365 people attended the show.

"Thank you [Middle Child] 'We Used to be Closer Than This' was pure magic. Just the slice of uplifting joy we all need right now" Audience Feedback

"It's an example of that thing that Middle Child Theatre are renowned for, feel good yet timely socially aware performance. The sight of tears of joy and maybe even relief on the cheeks of some of the audience, show just how important it was to gather in this way and share an experience together in the real world" Michelle Dee, a written response to Creative Hull

### There Should be Unicorns

The rest of the financial year was used to prepare for Middle Child's forthcoming Big Gig There Should Be Unicorns by Luke Barnes, to be presented at outdoor festivals across the country in 2022/23.

### That Time Again

Events that serve as both a first point-of-contact for people new to the company, and a way for people to engage with Middle Child's work year-on-year.

### Rapunz'ull: Annual Rock and Roll Pantomime

The flagship production in this strand of work is Middle Child's annual, alternative Christmas pantomime which has built a strong audience base in Hull, over the last 12 years, many of whom subsequently attend the Big Gig programme.

In 2021/22, Middle Child's rock and roll panto was back with a bang at Social on Humber Street. 2,469 people saw the show. Of survey respondents (72 respondents on Audience Survey) 25% were first-time visitors, and 36% and 35% of respondents had never visited Hull Truck Theatre or Hull New Theatre respectively.

"Was brilliant and all the kids voted for next year. This was our first year seeing it after a recommendation from a friend, but definitely won't be the last". Facebook feedback.

Middle Child offered a solidarity tickets fund so audiences could support someone else unable to afford a ticket to see the show. This generated £1,005 of gratefully received support, providing approximately 76 community tickets.

The presentation of panto in 2021/22 was a particularly challenging period for the company. The production was green lit much later than usual to ensure viability before committing to contracts and production expenditure. It was also at the same time as rising cases of the Omnicron variant of Covid-19. This had an impact on sales following the week the news of the new variant broke, with sales dipping below usual trends. However, all performances went ahead as planned.

### Plug and Play

Middle Child's smaller-scale productions designed to develop people, ideas and audiences. This strand of work is flexible and fleet-of-foot taking various forms.

### Out Loud

Middle Child and fellow Hull based producing company Silent Uproar presented a showcase for early career writers to see early drafts of their plays performed for the first time in front of a live audience. These short performances featured professional actors but no set, props or costume. 2021/22 saw Out Loud return to a live event model following a digital partnership with Freedom Festival in 2020/21 in response to the pandemic.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2022

### OBJECTIVES AND ACTIVITIES

2021/22's Out Loud production was Casino by Lerner Wallace-Taylor

165 people attended these scratch performances at Humber Street Gallery with 73% of attendees not working in the arts, well above the company's target of 50%.

"I always enjoy seeing new work being made and having a role in shaping it. Also, a huge Middle Child fan!" Audience feedback.

### Reverb Artist Development

Middle Child's ambitious artist development programme, offering opportunity and skill development to emerging and established artists, continued. The focus of this strand of work is to make sure the offer available to people in Hull rivals anywhere else in the country, preventing a talent drain of creative people leaving the city.

In 2021/22 activity included:

- Concrete Retreat - A writer residency programme providing the opportunity for writers to workshop an ambitious idea.
- Next Up - An open call for scripts to get to know new writers, receiving 440 applications and employing local artists to work as script writers was launched. This resulted in the Next Up Associate Writers Programme identifying nine new writers and providing them with a two year paid creative attachment to the company. 2021/22 saw Middle Child work with Next Up writers to produce digital play readings of their work to aid development and build new skills. The next stage of this association sees each writer pitch a new idea to Middle Child for a future commission.
- Middle Child partnered with the Regional Theatre Young Director Scheme (RTYDS) to offer an opportunity to a local director Belle Streeton, supporting her to gain further professional development and build her skills. Belle was also given a Go See Fund enabling her to see theatre across the country in order to increase her knowledge of the industry and the work being made nationally
- Middle Child also continued to produce podcasts as part of 'Make Theatre' series launched during the pandemic. Episodes included conversations with RTYDS placement Belle Streeton and award-winning writer of The Canary and the Crow, Daniel Ward.
- Middle Child led a number of residencies with national partners, including Mind the Gap in Bradford and Rose Bruford in Sidcup. These residencies focused on sharing skills around gig theatre and theatre-making
- In partnership with Hull City Council, Middle Child delivered a new programme called Raise Your Voice pairing professional playwrights with Hull schools to support young people in writing their first ever plays.
- The Middle Child Introduction to Playwriting Group led by Tom Wells also returned in 2021/22 after an enforced absence during the pandemic. Seven first-time playwrights participated in a series of workshops led by Tom, and then saw their plays performed for the first time by professional actors in front of an audience.
- The company continued to develop future projects through the extensive rehearsal and development programme. Upcoming plays by Ellen Brammar and Maureen Lennon benefitted from rehearsal and development time with actors.
- Alongside the production, We Used to be Closer Than This, the company offered a series of songwriting workshops which took place outside to mitigate the risks of infection of Covid-19. These sessions were well attended and enabled local people to write songs for the first time.

### Recover, Restart, Reimagine

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2022

### OBJECTIVES AND ACTIVITIES

In 2021/22 Middle Child devised a unique, intensive two-week artist development programme to support freelancers return from the pandemic, building skills and confidence whilst prioritising health and wellbeing. This was a paid opportunity, and 12 participants took part with two of the participants sharing a place to balance it with their caring commitments. The programme consisted of various skill and character-building workshops, including media training, play reading, wellbeing and access training. The feedback from participants was excellent with many commenting how the programme supported them to regain confidence following the impact of the pandemic both personally and professionally. This programme also saw us work with a Freelance Selection Panel, a paid opportunity to identify successful applicants. This move was in line with a concerted effort to continue to democratise power within Middle Child and include freelancers in decision making, a direct outcome of the Freelancers Make Theatre Work movement.

"We need time to heal. We need time to recover. We need opportunities and programmes like Recover, Restart, Reimagine, that put our health and well-being front and centre, that seek to find another way of doing things, or at least talk about it and imagine it" Joe Hakim freelance writer and radio producer from Hull.

"Recover, Restart, Reimagine did so much more, and gave so much more, it has changed my life for the better" Participant feedback.

### 10th Birthday Party

Middle Child celebrated its tenth birthday in style, throwing a gig-party at Social on Humber Street, Hull, with performances from previous productions and speeches from the Chair of the board and the Artistic Director. It was an opportunity to bring people together for a good night out and to create stewardship, for potential funders, partners and individuals. As well as the core team, board of trustees, freelancers and partners, 84 audience members attended the event.

### Digital streaming

Middle Child offered its previous production of *The Canary* and *the Crow* by Daniel Ward online with 27 people buying a ticket to watch the show from the comfort of their own home. This option was offered in place of a national tour that was cancelled due to the Covid-19 Pandemic and saw the company move into paid-for-streaming for the first time following the success of our free streams of previous shows in 2020/21. This stream was offered at a time of digital fatigue and when live productions were beginning to reopen, leading to lower than anticipated audience numbers. Middle Child learnt many lessons during this foray into digital streaming and continue to interrogate how to build streaming audiences in future.

### New Premises

Following the loss of the company's subsidised space during the early stages of the pandemic, Middle Child secured its future by moving into Bond 31 on High Street, Hull. This creative hub enables the company to nurture talent and creativity, comprising company office, rehearsal space, a unique writer's room that can be booked by any Hull resident for free and a one-of-a-kind Theatre Library, with over 2000 plays that can be borrowed free of charge. The company's values provide the core ethos of the space with a commitment to sharing what they have, offering hot desking, rehearsal space and the writer's room free of charge.

Upon moving into Bond 31 Middle Child completely redecorated, working with a local ethical design company to repurpose old high street furniture. This redesign included an access audit from Hull City Council, to identify how to increase accessibility for users. Time and resource was used to ensure the space was fit for purpose as an inclusive public space, including purchasing a defibrillator, baby changing station and First Aid stations. Covid-19 precautions were put in place, such as sanitisation stations and perspex screens. The company also worked with Hull Libraries to better understand how to make an accessible and inclusive library space.

The new space coincided with a period of key training for the Middle Child core team and associated freelancers. Training completed in this period included First Aid, Mental Health First Aid, Fire Marshall, and Inclusion training.

# **Middle Child Theatre Limited**

## **Report of the Trustees for the year ended 31st March 2022**

### **OBJECTIVES AND ACTIVITIES**

"The Middle Child play library became a really important place for me where I could absorb myself in theatre at a time in my life where I was facing a lot of disbelief in myself. One of the biggest blessings to me and other people from working class backgrounds is that both their workshops and the library were offered at no cost, which is incredible as when getting a start in theatre it can often feel like an exclusive club reserved only for the wealthy." Fiona Hope, a library member and Middle Child young member of the board.

### **Public benefit**

In setting objectives and planning activities the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

### **Volunteers**

Middle Child would like to thank the volunteers who support the work of the Charity; particularly the HEY volunteers and our founding Middle Child Company Members.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2022

### FINANCIAL REVIEW

#### Financial performance and position

The Covid-19 pandemic continued to have an impact on the company's finances. The funding gap was met with funds from Arts Council England (ACE) and Department Culture, Media, and Sport's (DCMS) Cultural Recovery Fund (CRF), and other Covid support funds from Hull City Council and the Coronavirus Job Retention Scheme. The year ended on a £27,883 surplus.

The charity shows a surplus £27,883 in these accounts at 31 March 2022. Income received from funding bodies, most notably Department of Culture, Media and Sport and Arts Council England's Cultural Recovery Fund of £45,399 were carried forward due to delayed activity following the third UK lockdown but was spent within the financial year. Other amounts, including funding for productions and artist development work, were also held at 31st March 2021, and subsequently spent in year 2021/22, when such activity was permitted again. As anticipated, Middle Child saw a return to its more usual surplus/deficit figures in this financial year.

The charity's income for the year ended 31 March 2022 was £396,375 (2021 £399,492). Total expenditure amounted to £368,492 (2021 £309,483) resulting in a surplus of £27,883 (2020 surplus £90,009). The charity had unrestricted reserves of £191,290 (2021 £163,407), comprising general funds of £60,332 (2021 £76,008) and three designated funds totalling £130,958 (2021 £59,339). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient, though as the company grows it will continue to work towards a reserve equal to three months wind up costs.

The company mitigates financial risk with governance and oversight from an experienced board of directors including two financial controllers one of whom is a qualified accountant. The trustees have statutory responsibility for decision making and are provided with quarterly cashflows, management accounts, reserves funds and risk analysis.

In 2021/22 ticket sales returned although not to pre-pandemic levels, with only two live productions taking place for reduced periods therefore fewer tickets available. A decrease in ticket income through reduced availability due to Covid-19 pandemic was offset by an increased fundraised income and support from the DCMS and ACE CRF Fund. Middle Child secured a further £10,000 from Audrey Mosey 'I Am Fund' to support freelance artist development programme recover, restart, reimagine as well as £5,000 from Hull City Council for Raise Your Voice, working with young people in schools to write their first plays. The company was also supported by the Middle Child Mates Pay What You Can Members Scheme, enabling anyone, whatever their income, to support Middle Child on a regular basis, valuing all contributions equally with a no tiers, just perks approach. Providing gig theatre workshops continued to be an income stream.

#### Designated funds

The Covid-19 pandemic led to a full root and branch review of company policies to ensure sustainability and resilience as well as prioritising the company's values. This included the way funds were being held by the company with the following created:

General fund / Unrestricted / Free Reserves - £60,332

Designated Projects £74,958 - to enable meaningful investment in new productions to achieve artistic excellence on a case-by-case basis

Designated Core £46,000 - Reserves to cover core operating costs

Designated Employee Fund £10,000 - prioritising people and ensuring the company can be responsive to life events by providing an enhanced employee benefits package for when they occur

Movement created in the accounts through setting up these funds sees a reduction in free reserves compared to previous years. However, this process provides assurance that the company can respond to unforeseen events in future and that funds are designated to specific areas approved by the trustees.

# **Middle Child Theatre Limited**

## **Report of the Trustees**

**for the year ended 31st March 2022**

### **FINANCIAL REVIEW**

#### **Reserves policy**

When becoming a National Portfolio Organisation in 2018, a key objective with the Arts Council was to build modest reserves which the company previously had not been able to secure. In line with the operational guidance CC19 (Charities & Reserves) issued by the Charity Commission, these reserves are intended to create financial stability and resilience for the organisation. Middle Child's reserves policy is to create a general reserve fund which can provide security for the organisation and be grown year on year to protect against unforeseen circumstances covering three months operating costs.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity was incorporated as a company limited by guarantee on 17 December 2015; it is registered under the Companies Act 2006 and is governed by its Articles of Association.

Charitable status was granted by the Charity Commission on 25 March 2020.

#### **Recruitment and appointment of new trustees**

As set out in the Articles of Association, the Chair of the Board is elected by the trustees and presides as Chair at General Meetings of the Charity. There is a maximum of 10 trustees elected to the Board at any time. Any changes to the number of trustees on the board will be approved by the Board of trustees in a General Meeting.

Representatives of Arts Council England receive copies of Board papers and are invited to attend one meeting annually but do not serve as trustees.

In 2021/22 there was a board recruitment drive and Middle Child welcomed five new trustees to the Board, bringing skills in finance, engagement, arts consultancy and marketing to the board. In line with its values, Middle Child continued to prioritise the involvement of young people on its board, including two 18 - 25 year old board members.

New trustees are recruited in an open process by application and interviewed by the Chair of the Board and the Joint Chief Executives. Successful candidates are approached by the Chair and briefed prior to attending their first board meeting where they are proposed to the full board. Useful information such as the Charity's Memorandum and Articles of Association, management accounts, the business plan, and minutes of recent meetings are sent in advance to the new trustee.

# Middle Child Theatre Limited

## Report of the Trustees

for the year ended 31st March 2022

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The management of the charity is delegated to the senior management team comprising Artistic Director and Executive Director who are also Joint Chief Executives. For Q2, Q3 and Q4 role of Chief Executive was solely covered by the Artistic Director whilst the Executive Director was on maternity leave. The positions were occupied during the year as follows:

Artistic Director & Joint Chief Executive: Paul Smith

Executive Director & Joint Chief Executive: Lindsey Alvis (Q1, maternity leave commenced July 2021)

Executive Director (Maternity Cover): Harriet Callery (August 2021 - April 2022)

The business of the Charity is supervised by the Board of Trustees who meet at least four times each year, or more frequently as required. The Charity's Business Plan and annual budgets are subject to Board approval. The Board are actively involved in recruitment of senior management and support recruitment processes for the two roles.

In 2021/22 the senior management team was supported by two full-time permanent members of staff and a freelance part-time Finance Manager and Literary Manager. The nine company members who founded Middle Child are invited to the Annual General Meeting and are regularly informed of the business of the charity. Further freelancers and production staff were hired on a project-by-project basis.

#### Post Balance Sheet Events

##### Significant activities in the year

The ongoing effects of the Covid-19 pandemic means that some funds have been deferred for a second year with projects being realised in 2022/23, most notably new commission of an outdoor piece of work for festivals called There Should be Unicorns.

Further to this, the UK has entered a financial recession and the impact on Middle Child going forward will likely be significant. Whilst core costs remain predictable with a stable workforce, increases in rental expenditure for the new premises and increasing costs more widely, alongside squeezed touring income from venues and reduced ticket paying audiences due to the cost-of-living crisis will have an impact. Standstill National Portfolio Funding has been secured for the next three years which is a strong vote of confidence from Arts Council England in the company and its artistic programming. However, with the rising cost of living this represents an approximately 10% cut in real terms. Middle Child must grow income streams, and training and expertise to grow relationships with Trusts and Foundations and Corporate Sponsors has been proactively engaged. The Board and Executive have made a firm commitment to fundraised income, committing to training and development of the Executive Director and to creating a culture of fundraising at all levels of the organisation. The focus is to secure new relationships built on shared values and synergy to generate investment in the company's work and deliver positive outcomes for beneficiaries of the work. Middle Child subscribe to the Fundraising Regulator to ensure it meets its statutory requirements in this area.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

09921306 (England and Wales)

#### Registered Charity number

1188756

#### Registered office

Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

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# Middle Child Theatre Limited

## Report of the Trustees for the year ended 31st March 2022

### Trustees

M Badorek-Miszczuk (resigned 18.7.2021)  
S L Darley (resigned 10.6.2021)  
J Fallowfield  
M Green  
A Powell (resigned 10.6.2021)  
D J Watson (resigned 18.7.2021)  
F Wright  
J R Wilkinson  
E M Tucker  
R K Knox (appointed 18.1.2022)  
A J Barker (appointed 18.1.2022)  
J Heaton (appointed 18.1.2022)  
M Moses (appointed 18.1.2022)  
J Mitra (appointed 18.1.2022)

### Company Secretary

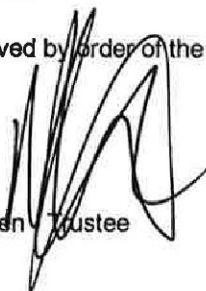
L R Alvis

### Independent Examiner

Smailes Goldie  
Chartered Accountants  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

Approved by order of the board of trustees on 21st December 2022 and signed on its behalf by:

M Green, Trustee



## Independent Examiner's Report to the Trustees of Middle Child Theatre Limited

### Independent examiner's report to the trustees of Middle Child Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants which is one of the listed bodies.

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.



S. T. Bramall, BSc., F.C.A.,  
Chartered Accountants  
Smailes Goldie  
Chartered Accountants  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

21st December 2022

# Middle Child Theatre Limited

## Statement of Financial Activities for the year ended 31st March 2022

	Notes	Unrestricted fund £	Designated £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,760	-	4,760	3,215
<b>Charitable activities</b>					
Grant income		271,146	-	271,146	367,522
Other trading activities	3	<u>120,469</u>	<u>-</u>	<u>120,469</u>	<u>28,755</u>
<b>Total</b>		<u>396,375</u>	<u>-</u>	<u>396,375</u>	<u>399,492</u>
<b>EXPENDITURE ON</b>					
Raising funds		10,240	-	10,240	4,004
<b>Charitable activities</b>					
Production costs		309,258	-	309,258	283,196
Support costs		<u>48,994</u>	<u>-</u>	<u>48,994</u>	<u>22,283</u>
<b>Total</b>		<u>368,492</u>	<u>-</u>	<u>368,492</u>	<u>309,483</u>
<b>NET INCOME</b>					
		27,883	-	27,883	90,009
Transfers between funds	14	<u>(43,559)</u>	<u>43,559</u>	<u>-</u>	<u>-</u>
Net movement in funds		(15,676)	43,559	27,883	90,009
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		76,008	87,399	163,407	73,398
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>60,332</u>	<u>130,958</u>	<u>191,290</u>	<u>163,407</u>

The notes form part of these financial statements

# Middle Child Theatre Limited

## Balance Sheet

31st March 2022

	Notes	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	12,557	764
<b>CURRENT ASSETS</b>			
Debtors	10	66,765	48,950
Cash at bank		<u>171,286</u>	<u>141,179</u>
		238,051	190,129
<b>CREDITORS</b>			
Amounts falling due within one year	11	(59,318)	(27,486)
		<u>178,733</u>	<u>162,643</u>
<b>NET CURRENT ASSETS</b>			
		<u>191,290</u>	<u>163,407</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>191,290</u>	<u>163,407</u>
<b>NET ASSETS</b>			
		<u>191,290</u>	<u>163,407</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>191,290</u>	<u>163,407</u>
<b>TOTAL FUNDS</b>		<u>191,290</u>	<u>163,407</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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.

The notes form part of these financial statements

Full

## Middle Child Theatre Limited

### Balance Sheet - continued

31st March 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 21st December 2022 and were signed on its behalf by:

M Green - Trustee



The notes form part of these financial statements

# Middle Child Theatre Limited

## Notes to the Financial Statements

for the year ended 31st March 2022

### 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.

#### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. e of the contract cannot be estimated reliably.

#### **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 - 33% on cost

#### **Taxation**

The charity is exempt from paying 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.

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued

for the year ended 31st March 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. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>4,760</u>	<u>3,215</u>

### 3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Ticket sales	31,608	-
Ticket cancellation fees	-	16,818
Sponsorship	1,500	-
Programmes and merchandise	239	-
Other activities	40,000	-
Workshops	9,658	6,561
Office lettings	-	100
Theatre tax credit	<u>37,464</u>	<u>5,276</u>
	<u>120,469</u>	<u>28,755</u>

The ticket cancellation fees in 2021 totalling £16,818 was a result of Covid 19 enforced cancellations.

### 4. GRANTS RECEIVED

	2022	2021
	£	£
Arts Council - NPO award	152,760	152,760
Arts Council - Cultural recovery fund	76,065	98,003
Absolutely Cultured	-	40,000
Other production related grants	<u>35,619</u>	<u>27,208</u>
	264,444	317,971
Covid-19 support - CJRS	1,702	41,551
Covid-19 support - Hull City Council	<u>5,000</u>	<u>8,000</u>
	<u>271,146</u>	<u>367,522</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2022

### 5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	4,675	2,055
Independent examiner's remuneration	<u>2,880</u>	<u>2,880</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

#### Trustees' expenses

There were trustee' expenses paid of £968 for the year ended 31st March 2022 (2021 : £nil).

### 7. STAFF COSTS

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

	2022	2021
Staff numbers	<u>5</u>	<u>5</u>

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

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All income received and expenditure incurred in the comparative year related to the general fund within unrestricted reserves.

### 9. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st April 2021	6,277
Additions	<u>16,468</u>
At 31st March 2022	<u>22,745</u>
<b>DEPRECIATION</b>	
At 1st April 2021	5,513
Charge for year	<u>4,675</u>
At 31st March 2022	<u>10,188</u>
<b>NET BOOK VALUE</b>	
At 31st March 2022	<u>12,557</u>
At 31st March 2021	<u>764</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2022

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2022</b>	<b>2021</b>
			£	£
Trade debtors			1,019	13,142
Theatre tax relief debtor			58,963	35,808
Prepayments			6,783	-
			<u>66,765</u>	<u>48,950</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			<b>2022</b>	<b>2021</b>
			£	£
Trade creditors			-	6,486
Other creditors			41,998	-
Accruals and deferred income			17,320	21,000
			<u>59,318</u>	<u>27,486</u>
<b>12. LEASING AGREEMENTS</b>				
Minimum lease payments under non-cancellable operating leases fall due as follows:				
			<b>2022</b>	<b>2021</b>
			£	£
Within one year			19,500	-
Between one and five years			3,300	-
			<u>22,800</u>	<u>-</u>
<b>13. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			<b>2022</b>	<b>2021</b>
	Unrestricted	Designated	Total	Total
	fund		funds	funds
	£	£	£	£
Fixed assets	12,557	-	12,557	764
Current assets	107,093	130,958	238,051	190,129
Current liabilities	(59,318)	-	(59,318)	(27,486)
	<u>60,332</u>	<u>130,958</u>	<u>191,290</u>	<u>163,407</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2022

### 14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	76,008	27,883	(43,559)	60,332
Designated - Project	30,000	-	44,958	74,958
Designated - Contingency	12,000	-	(12,000)	-
Designated - CRF	45,399	-	(45,399)	-
Designated - Core	-	-	46,000	46,000
Designated - Employment fund	-	-	10,000	10,000
	<u>163,407</u>	<u>27,883</u>	<u>-</u>	<u>191,290</u>
<b>TOTAL FUNDS</b>	<u>163,407</u>	<u>27,883</u>	<u>-</u>	<u>191,290</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	396,375	(368,492)	27,883
	<u>396,375</u>	<u>(368,492)</u>	<u>27,883</u>
<b>TOTAL FUNDS</b>	<u>396,375</u>	<u>(368,492)</u>	<u>27,883</u>

### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	45,398	90,009	(59,399)	76,008
Designated - Project	28,000	-	2,000	30,000
Designated - Contingency	-	-	12,000	12,000
Designated - CRF	-	-	45,399	45,399
	<u>73,398</u>	<u>90,009</u>	<u>-</u>	<u>163,407</u>
<b>TOTAL FUNDS</b>	<u>73,398</u>	<u>90,009</u>	<u>-</u>	<u>163,407</u>

# Middle Child Theatre Limited

## Notes to the Financial Statements - continued for the year ended 31st March 2022

### 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	399,492	(309,483)	90,009
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>399,492</u>	<u>(309,483)</u>	<u>90,009</u>

#### Transfers between funds

£74,958 of unrestricted funds has been designated to enable meaningful investment in new productions to achieve artistic excellence on a case-by-case basis.

£46,000 has been designated to covering core operating costs of the charity.

£10,000 has been designated to employee funds which is prioritising people and ensuring the charity can be responsive to providing enhanced employee benefits as they occur.

### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

# Middle Child Theatre Limited

## Detailed Statement of Financial Activities for the year ended 31st March 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,760	3,215
<b>Other trading activities</b>		
Performance fees	31,608	16,818
Theatre tax credit	37,464	5,276
Other income	11,397	6,661
Absolutely Cultured	<u>40,000</u>	<u>-</u>
	<b>120,469</b>	<b>28,755</b>
<b>Charitable activities</b>		
Grants	269,444	325,971
Government grants (furlough)	<u>1,702</u>	<u>41,551</u>
	<b><u>271,146</u></b>	<b><u>367,522</u></b>
<b>Total incoming resources</b>	<b>396,375</b>	<b>399,492</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Marketing and advertising	10,240	4,004
<b>Charitable activities</b>		
Wages	124,752	121,375
Social security	7,352	7,332
Pensions	3,183	2,920
Production costs	149,435	125,161
Research and development costs	<u>6,015</u>	<u>26,408</u>
	<b>290,737</b>	<b>283,196</b>
<b>Support costs</b>		
<b>Other</b>		
Rent	24,287	3,762
Travel and subsistence	542	194
Staff development	14,521	1,604
Health and safety	2,182	138
Sundries	1,563	1,191
Plant and machinery	<u>4,675</u>	<u>2,055</u>
	<b>47,770</b>	<b>8,944</b>

This page does not form part of the statutory financial statements

# Middle Child Theatre Limited

## Detailed Statement of Financial Activities for the year ended 31st March 2022

	2022 £	2021 £
<b>Other</b>		
<b>Governance costs</b>		
Wages	7,415	3,300
Insurance	2,114	2,092
Subscriptions	5,050	3,134
Telephone	1,163	936
Postage and stationery	123	39
Accountancy	<u>3,880</u>	<u>3,838</u>
	<u>19,745</u>	<u>13,339</u>
Total resources expended	<u>368,492</u>	<u>309,483</u>
<b>Net income</b>	<u>27,883</u>	<u>90,009</u>

This page does not form part of the statutory financial statements



**MIDDLE CHILD THEATRE LIMITED**

England & Wales - Charity number 1188756

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# Accounts

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**Smailes Goldie Group**  
CREATING ADVANTAGE



# **Middle Child Theatre Limited**

## **Unaudited Financial Statements**

**31st March 2021**



SD-0202224-1-6

**Contents of the Financial Statements  
for the year ended 31st March 2021**

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## **Middle Child Theatre Limited**

### **Report of the Trustees for the year ended 31st March 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 31st March 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**

Middle Child's purpose as set out in the company's articles of association is -

'To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.'

The activities and objectives that the charity set annually centre on this purpose and are guided by its Vision, Mission, Strategy, Values and Middle Child Style.

##### **Vision**

A vision for a fair and equitable world where anyone's story can be told and heard.

##### **Mission**

To tell untold stories which capture the electrifying moment when the beat drops, mixing original live music with bold new writing. Middle Child events are live and loud, making sense of the modern world. The company is committed to breaking down barriers and ensuring that theatre is affordable and accessible to all. Middle Child will set fire to your imagination of what a night at the theatre can be.

##### **Strategy**

Audiences: Middle Child create theatre that brings people together for a good night out with big ideas.

Artists: Middle Child invest time, money and resource in the new and under-represented voices to contribute to the creation of a more equitable industry.

##### **Values**

- A Hull-based company, which is vital to the work, stories and entire ethos
- Put Hull artists at the heart of the creative process, growth and successes
- Prioritise the well-being of the people the company works with and challenge damaging behaviours and habits within the industry
- Endeavour for the work to be affordable and accessible to all
- Lead with authenticity, transparency and openness at every level of the organisation
- Committed to creating greater equity in who makes and enjoys theatre
- Determined to increase the diversity of artists and audiences in Hull

##### **Middle Child Style**

- Blurs the lines between gigs, stand up, theatre and a night out with a focus on breaking down barriers;
- Tells stories that are new, Northern and reflect the diversity of the United Kingdom;
- Prioritises 'liveness', remaining responsive and reactive to each audience;
- Believe theatre works best as a social event, with a reason to come early or stay late.

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities in the year**

#### **Covid -19 Response**

Middle Child's third year as a National Portfolio Organisation has required a flexible and responsive approach to programming and activity brought about by the global COVID-19 pandemic. The company proved its dynamism and resilience in responding to the changing nature of the situation, finding ways to continue supporting and developing artists, audiences and the workforce, despite government lockdown restrictions prohibiting in-person theatre activity for much of the year.

In 2020 -21 the majority of the company's activity moved online and the core team switched to remote working due to government restrictions, securing grants from the DCMS / ACE Cultural Recovery Fund Rounds One and Two (the latter received in April 2021), and from Hull City Council to support revised activity.

The timing of the third UK lockdown (Jan - March 2021) meant that £45,999 of DCMS/ACE Cultural Recovery Round One funding was carried into financial year 2021-22, as activity originally scheduled for this time period could not take place due to Covid-19 restrictions (and as permitted under the terms of the funding agreement). This funding was received in 2020-21, and so is shown as a designated fund, and as part of a surplus in these accounts, but has in fact been spent on delivering projects post year end. The Company also made use of the Coronavirus Job Retention Scheme throughout the year, allowing it to scale back its operations and continue to support staff through a period of unprecedented difficulty for the arts industry.

One of the biggest impacts of the Covid-19 pandemic on the company was the loss of their community owned home of eight years, Darleys, which was put up for sale by developers in September 2020. This was the end of an era for Middle Child, but in spring 2021 they secured a new temporary (rented) space in Hull city centre, which includes office, rehearsal and library space. This has brought with it higher running costs but a more significant profile within the city.

The company communicated the challenges it faced with authenticity and openness, and drew on core values to repurpose funds to support the artistic community. Activity included setting up a Freelancer Support Fund to help Hull artists suffering a loss of income as a result of the pandemic, raising £6,570 through a crowd-funding campaign and fulfilling contracts for cancelled productions ensuring freelancers were paid.

A summary of the actions Middle Child took in response to the COVID-19 pandemic, to ensure resilience and sustainability:

- Supported the staff team through flexible working, a home working welfare initiative, and an increased training and development fund
- Became a Charter Organisation of Parents in the Performing Arts (PIPA) to better support staff and freelancers caring needs
- Made use of the government's furlough scheme to retain staff
- Undertook benchmarking to ensure the company is at the forefront of best practise when employing freelancers
- Overhauled financial systems and processes including hiring a part-time Finance Manager
- Undertook a root and branch review of policies including implementing new policies such as flexible working and family friendly policy
- Tried four day working to support welfare and productivity
- Led a research day entitled Imagine the Future where 36 paid freelancers contributed to the strategic direction of the organisation, leading to the creation and delivery of a new professional development scheme for theatre freelancers in Hull.
- Launched the Middle Child Mates Members' Scheme, a Pay What You Can giving scheme to build support
- Created a new fundraising strategy
- Ran focus groups with our audiences to better understand their needs and barriers to access.
- Moved to a new home in the city centre after losing their home of eight years

#### **The Big Gig**

High-quality gig theatre, created specifically for the people of Hull before embarking on national tours and transfers. These productions are our flagship productions, ambitious in both form and content.

## **Middle Child Theatre Limited**

### **Report of the Trustees for the year ended 31st March 2021**

#### **OBJECTIVES AND ACTIVITIES**

In 2020/21 the planned production *There Should be Unicorns* by Luke Barnes was scheduled to open in Hull before embarking on a UK tour to major outdoor festivals supported by the Without Walls Fund and Wykeland Group. The production was postponed due to the COVID-19 pandemic.

The UK tour of the award-winning production of *The Canary and The Crow* by Daniel Ward, a semi-autobiographical play about how it feels to be the only black student in a predominantly white private school, was cancelled due to the COVID-19 pandemic. The play continued to receive critical acclaim. Writer Daniel Ward won The George Devine Award for Most Promising Playwright and Off West End Award for Best Performance Piece whilst performers Rachel Barnes, Laurie Jamieson, Nigel Taylor and Daniel Ward won the Off West End Award for Best Performance Ensemble.

#### **Plug and Play**

Middle Child's smaller-scale productions designed to develop people, ideas and audiences. This strand of work is flexible and fleet-of-foot taking various forms.

In 2020/21 new scratch night *Out Loud* was produced in partnership with Hull-based theatre company Silent Upoar. In response to the COVID-19 pandemic and working with Freedom Festival and the BBC the programme was launched online and four playwrights were commissioned to each develop a new short play.

#### **That Time Again**

Events that serve as both a first point-of-contact for people new to the company, and a way for people to engage with Middle Child's work year-on-year.

The flagship production in this strand of work is usually an annual Christmas pantomime which has built a strong audience base in Hull, many of whom subsequently attend the Big Gig programme. In 2020/21, following the cancellation of the live production as a result of increased Covid-19 restrictions in December 2020, and in a collaboration with local animation company My Pockets, Middle Child created a digital panto-inspired show. Free to audiences, it was watched online by 1,236 people and broadcast on BBC Radio Humberside.

#### **Online Activity**

Middle Child participated in Signal Fires, a national programme with ETT, Headlong & HighTide, providing a free night of new writing on Zoom by playwrights such as Daniel Ward, Nastajza Somers, Maureen Lennon and Luke Barnes.

Further to the above, the company made available previous archive versions of productions such as *All We Ever Wanted Was Everything* by Luke Barnes and *Us Against Whatever* by Maureen Lennon and Nastajza Somers available free to audiences and reaching 3200 online.

#### **Artist Development**

##### **Reverb**

Middle Child's ambitious artist development programme, offering opportunity and skill development to emerging and established artists continued. The focus of this strand of work is to make sure the offer available to people in Hull rivals anywhere else in the country, preventing a talent drain of people leaving the city.

In 2020/21 activity included:

- Concrete Retreat - A writer residency programme proving the opportunity for writers to workshop an ambitious idea.
- Next Up - An open call for scripts to get to know new writers, receiving 440 applications and employing local artists to work as script writers was launched. This resulted in the Next Up Associate Writers Programme identifying nine new writers and providing them with a two year paid creative attachment to the company.
- The Regional Theatre Young Directors Scheme supported Middle Child and Hull Truck's joint application for a placement for an emerging Hull director.
- Due to the COVID-19 pandemic the artist development activity was moved online, including popular Q&As, an online writing programme by Tom Wells and general 'behind-the-scenes' resources.

## **Middle Child Theatre Limited**

### **Report of the Trustees for the year ended 31st March 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

In setting objectives and planning activities the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

##### **Volunteers**

Middle Child would like to thank the volunteers who support the work of the Charity; particularly the Absolutely Cultured volunteers and our founding Company Members.

#### **FINANCIAL REVIEW**

##### **Financial performance and position**

The charity's income for the year ended 31 March 2021 was £399,492 (2020 £293,747). Total expenditure amounted to £309,483 (2020 £286,755) resulting in a surplus of £90,009 (2020 surplus £6,992). The charity had unrestricted reserves of £163,407 (2020 £73,398), comprising general funds of £76,008 (2020 £45,398) and three designated funds totalling £59,339 (2020 £28,000). Taking into account the nature of the charity's income streams, the trustees are of the view that reserves at these levels are sufficient.

The charity shows a significant surplus in these accounts, as at 31 March 2021, income received from funding bodies, most notably DCMS and Arts Council England's Cultural Recovery Fund Round 1 (£45,399), had been received but not spent, due to the postponement of activity following the third UK lockdown (January - March 2021). This grant amount has been added to a designated fund, and was spent on activity in 2021-22, as permitted by the terms of the funding following the third lockdown. Other amounts, including funding for productions and education work, were also held at 31st March 2021, and subsequently spent in 2021-22, when such activity was permitted again. This income was subsequently spent in the next financial year. Middle Child will see a return to its more usual surplus/deficit figures in upcoming financial years. Middle Child will see a return to its more usual financial figures in upcoming years.

##### **Reserves policy**

When becoming a National Portfolio Organisation in 2018, a key objective with the Arts Council was to build modest reserves which the company previously had not been able to secure. In line with the operational guidance CC19 (Charities & Reserves) issued by the Charity Commission, these reserves are intended to create financial stability and resilience for the organisation. Middle Child's reserves policy is to create a general reserve fund which can provide security for the organisation and be grown year on year to protect against unforeseen circumstances. In 2020-21, Middle Child has added to its general reserve fund, and to its designated reserve fund. The latter will be released in 2021-22, to cover a gap in funding created by the end of Middle Child's legacy funding from Hull's City of Culture year (Absolutely Cultured).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was incorporated as a company limited by guarantee on 17 December 2015; it is registered under the Companies Act 2006 and is governed by its Articles of Association.

Charitable status was granted by the Charity Commission on 25 March 2020.

## **Middle Child Theatre Limited**

### **Report of the Trustees for the year ended 31st March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

As set out in the Articles of Association, the Chair of the Board is elected by the trustees and presides as Chair at General Meetings of the Charity. There is a maximum of 10 trustees elected to the Board at any time. Any changes to the number of trustees on the board will be approved by the Board of trustees in a General Meeting.

Representatives of Arts Council England receive copies of Board papers and are invited to attend one meeting annually but do not serve as trustees.

In 2020/21 Middle Child welcomed one new trustee to the Board, bringing senior financial and project management skills and experience. The trustee has been instrumental in reviewing the company's financial management systems and processes to ensure resilience and sustainability.

New trustees are approached by the Chair of the Board and briefed prior to attending their first board meeting. Useful information such as the Charity's Memorandum and Articles of Association, management accounts, the business plan, and minutes of recent meetings are sent in advance to the new trustee.

## **Middle Child Theatre Limited**

### **Report of the Trustees for the year ended 31st March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The management of the charity is delegated to the senior management team comprising Artistic Director and Executive Director who are also Joint Chief-Executives. For the final quarter of 2020/21 the role of Chief Executive was solely covered by the Artistic Director whilst the Executive Director was on maternity leave. The positions were occupied during the year as follows:

Artistic Director & Joint Chief Executive: Paul Smith

Executive Director & Joint Chief Executive: Lindsey Alvis (returned from maternity leave on 1 July 2020)

Executive Director (Maternity Cover): Rosalind Knox (March 2020 - June 2020)

The business of the Charity is supervised by the Board of Trustees who meet at least four times each year, or more frequently as required. The Charity's Business Plan and annual budgets are subject to Board approval. The Board are actively involved in recruitment of senior management and support recruitment processes for the two roles.

In 2020/21 the senior management team was supported by two full-time permanent members of staff and a freelance part-time Finance Manager and Literary Associate. The nine company members who founded Middle Child are invited to the Annual General Meeting and are regularly informed of the business of the charity. Further freelancers and production staff were hired on a project by project basis.

In June 2021, Lindsey Alvis, Executive Director and CEO, began a 12 - month period of maternity leave. Paul Smith, Artistic Director, will act as sole CEO during this time, while Harriet Callery has been recruited as Executive Director for the duration of Lindsey Alvis' leave. The organisation is undertaking a board refresh during Autumn 2021 in line with their articles of association. The new trustees will be in place from early 2022.

##### **Post Balance Sheet Events**

###### **Significant activities in the year**

As Covid-19 restrictions eased, Middle Child has been able to return to presenting live, in-person activity, including projects which were postponed by the pandemic. The delivery of these projects has been reliant on funding from DCMS and the Arts Council's Cultural Recovery Funds. Alongside the funding carried over from Round One, Middle Child received a further grant of £76,065 in March 2021. This has been used to deliver projects over summer 2021, including:

Recover, Restart and Reimagine - a three week programme designed to support local freelancers to develop both skills and confidence post-pandemic;

We Used to Be Closer than This - An outdoor cabaret show that took place as part of Absolutely Cultured's Creative Hull;

The return of key artist development programmes, such as Tom Wells' Writers Group and the re-opening of our free-to-access Theatre Library.

Middle Child were sadly unsuccessful in an application to the third round of the Cultural Recovery Fund for £71,639.

In the first quarter of 2021-22, Middle Child also secured a lease on a new, temporary home in central Hull, which includes offices, a rehearsal space and a library. The set up of this space was made possible by money from both rounds of Cultural Recovery Funding.

Looking further ahead, Middle Child will celebrate its 10th birthday in November 2021, hopes to present an in-person pantomime for Christmas 2021, and to produce Luke Barnes' There Should be Unicorns in 2022. As conditions continue to be precarious for live performance, Middle Child will expand its fundraising efforts and seek additional income sources to keep making unique work, develop artists, reach beyond the usual theatre crowd and keep company growth on track. The company have incorporated Covid precautions into their planning and remain responsive in line with government guidance.

##### **REFERENCE AND ADMINISTRATIVE DETAILS**

###### **Registered Company number**

09921306 (England and Wales)

**Middle Child Theatre Limited**

**Report of the Trustees  
for the year ended 31st March 2021**

**Registered Charity number**  
1188756

**Registered office**  
Regents Court  
Princess Street  
Hull  
HU2 2BA

**Trustees**  
M Badorek-Miszczuk  
S L Darley  
J Fallowfield  
M Green  
A Powell  
D J Watson  
F Wright  
J R Wilkinson  
E M Tucker (appointed 7.5.2020)

**Company Secretaries**  
L R Alvis  
R K Knox

**Independent Examiner**  
Smailes Goldie  
Chartered Accountants  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

Approved by order of the board of trustees on 16 December 2021 and signed on its behalf by:

  
.....  
M Green, trustee

**Independent Examiner's Report to the Trustees of  
Middle Child Theatre Limited**

**Independent examiner's report to the trustees of Middle Child Theatre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.



S. T. Bramall, BSc., F.C.A.,  
Institute of Chartered Accountants in England and Wales  
Smailes Goldie  
Chartered Accountants  
Regent's Court  
Princess Street  
Hull  
East Yorkshire  
HU2 8BA

16 December 2021

**Middle Child Theatre Limited**  
**Statement of Financial Activities**  
**for the year ended 31st March 2021**

	Notes	Unrestricted fund £	Designated - Project £	Designated - Contingency £	Designated - CRF £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>							
Donations and legacies	2	3,215	-	-	-	3,215	-
Charitable activities	4	367,522	-	-	-	367,522	193,623
Grant income							
Other trading activities	3	28,755	-	-	-	28,755	100,124
<b>Total</b>		<b>399,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>399,492</b>	<b>293,747</b>
<b>EXPENDITURE ON</b>							
Raising funds		4,004	-	-	-	4,004	12,562
Charitable activities							
Production costs		283,196	-	-	-	283,196	247,229
Support costs		22,283	-	-	-	22,283	26,964
<b>NET INCOME</b>		<b>309,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>309,483</b>	<b>286,755</b>
Transfer between funds	13	(59,399)	2,000	12,000	45,399	-	-
Net movement in funds		30,610	2,000	12,000	45,399	90,009	6,992
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward		45,398	28,000	-	-	73,398	66,406
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>76,008</b>	<b>30,000</b>	<b>12,000</b>	<b>45,399</b>	<b>163,407</b>	<b>73,398</b>

**Middle Child Theatre Limited**

**Balance Sheet  
31st March 2021**

	Notes	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	764	2,597
<b>CURRENT ASSETS</b>			
Debtors	10	48,950	66,202
Cash at bank and in hand		<u>141,179</u>	<u>54,106</u>
		<b>190,129</b>	<b>120,308</b>
<b>CREDITORS</b>			
Amounts falling due within one year	11	<u>(27,486)</u>	<u>(49,507)</u>
<b>NET CURRENT ASSETS</b>		<u><b>162,643</b></u>	<u><b>70,801</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>163,407</b></u>	<u><b>73,398</b></u>
<b>NET ASSETS</b>		<u><b>163,407</b></u>	<u><b>73,398</b></u>
<b>FUNDS</b>	13		
Unrestricted funds		<u><b>163,407</b></u>	<u><b>73,398</b></u>
<b>TOTAL FUNDS</b>		<u><b>163,407</b></u>	<u><b>73,398</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 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.

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 16 December 2021 and were signed on its behalf by:

.....  
M Green - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the year ended 31st March 2021**

**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.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred. e of the contract cannot be estimated reliably.

**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 - 33% on cost

**Taxation**

The charity is exempt from paying 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.

**Middle Child Theatre Limited**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations	<u><b>3,215</b></u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ticket sales	-	57,525
Ticket cancellation fees	<b>16,818</b>	-
Ticket sales - private bookings	-	8,263
Programmes and merchandise	-	1,549
Workshops	<b>6,561</b>	1,030
Office lettings	<b>100</b>	1,225
Theatre tax credit	<u><b>5,276</b></u>	<u>30,532</u>
	<u><b>28,755</b></u>	<u>100,124</u>

The ticket cancellation fees totalling £16,818 was a result of Covid 19 enforced cancellations.

**4. GRANTS RECEIVED**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Arts Council - NPO award	<b>152,760</b>	150,000
Arts Council - Cultural recovery fund	<b>98,003</b>	-
Absolutely Cultured	<b>40,000</b>	40,000
Other production related grants	<u><b>27,208</b></u>	<u>3,623</u>
	<b>317,971</b>	193,623
Covid-19 support - CJRS	<b>41,551</b>	-
Covid-19 support - Hull City Council	<u><b>8,000</b></u>	<u>-</u>
	<u><b>367,522</b></u>	<u>193,623</u>

The grant income noted above of which, £45,399 is income from the first round of the government's cultural recovery funding. This was originally to be spent on projects by 31 March 2021, but due to Covid-19 lockdowns this meant these projects had to be deferred to the new financial year ending 31 March 2022. This income was subsequently spent in the next financial year.

Notes to the Financial Statements - continued  
for the year ended 31st March 2021

5. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	2,055	1,884
Independent examiner's remuneration	<u>2,880</u>	<u>2,880</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

7. STAFF COSTS

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

	2021	2020
Staff numbers	<u>5</u>	<u>5</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All income received and expenditure incurred in the comparative year related to the general fund within unrestricted reserves.

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1st April 2020	6,055
Additions	<u>222</u>
At 31st March 2021	<u>6,277</u>
<b>DEPRECIATION</b>	
At 1st April 2020	3,458
Charge for year	<u>2,055</u>
At 31st March 2021	<u>5,513</u>
<b>NET BOOK VALUE</b>	
At 31st March 2021	<u>764</u>
At 31st March 2020	<u>2,597</u>

Notes to the Financial Statements - continued  
for the year ended 31st March 2021

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	13,142	12,461
Theatre tax relief debtor	35,808	30,532
Prepayments and accrued income	-	23,209
	<u>48,950</u>	<u>66,202</u>

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	6,486	11,504
Social security and other taxes	-	5,171
Accruals and deferred income	21,000	32,832
	<u>27,486</u>	<u>49,507</u>

## 12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Designated - Project £	Designated - Contingency £
Fixed assets	764	-	-
Current assets	102,730	30,000	12,000
Current liabilities	(27,486)	-	-
	<u>76,008</u>	<u>30,000</u>	<u>12,000</u>

	Designated - CRF £	2021 Total funds £	2020 Total funds £
Fixed assets	-	764	2,597
Current assets	45,399	190,129	120,308
Current liabilities	-	(27,486)	(49,507)
	<u>45,399</u>	<u>163,407</u>	<u>73,398</u>

## 13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	45,398	90,009	(59,399)	76,008
Designated - Project	28,000	-	2,000	30,000
Designated - Contingency	-	-	12,000	12,000
Designated - CRF	-	-	45,399	45,399
	<u>73,398</u>	<u>90,009</u>	<u>-</u>	<u>163,407</u>
<b>TOTAL FUNDS</b>	<u>73,398</u>	<u>90,009</u>	<u>-</u>	<u>163,407</u>

Notes to the Financial Statements - continued  
for the year ended 31st March 2021

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	399,492	(309,483)	90,009
<b>TOTAL FUNDS</b>	<u>399,492</u>	<u>(309,483)</u>	<u>90,009</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	66,406	6,992	(28,000)	45,398
Designated - Project	-	-	<u>28,000</u>	<u>28,000</u>
	<u>66,406</u>	<u>6,992</u>	-	<u>73,398</u>
<b>TOTAL FUNDS</b>	<u>66,406</u>	<u>6,992</u>	-	<u>73,398</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	293,747	(286,755)	6,992
<b>TOTAL FUNDS</b>	<u>293,747</u>	<u>(286,755)</u>	<u>6,992</u>

Transfers between funds

£30,000 of unrestricted funds has been designated into a fund established to meet the expected funding deficit in the charity's fourth year (2022).

A further £45,399 has been designated to meet committed expenditure as part of the charity's application for support under the Culture Recovery Fund. This represents the underspend on the project at 31 March 2021. The expenditure is planned to take place in the year ending 31 March 2022.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**Middle Child Theatre Limited**

**Detailed Statement of Financial Activities  
for the year ended 31st March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,215	-
<b>Other trading activities</b>		
Performance fees	16,818	65,788
Theatre tax credit	5,276	30,532
Other income	<u>6,661</u>	<u>3,804</u>
	28,755	100,124
<b>Charitable activities</b>		
Grants	325,971	193,623
Government grants (furlough)	<u>41,551</u>	<u>-</u>
	<u>367,522</u>	<u>193,623</u>
<b>Total incoming resources</b>	<b>399,492</b>	<b>293,747</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Marketing and advertising	4,004	12,562
<b>Charitable activities</b>		
Wages	121,375	104,387
Social security	7,332	8,727
Pensions	2,920	3,051
Production costs	125,161	117,230
Research and development costs	<u>26,408</u>	<u>10,642</u>
	283,196	244,037
<b>Support costs</b>		
<b>Other</b>		
Rent	3,762	6,907
Travel and subsistence	194	2,955
Staff development	1,604	1,594
Health and safety	138	691
Sundries	1,191	1,764
Plant and machinery	<u>2,055</u>	<u>1,884</u>
	8,944	15,795
<b>Governance costs</b>		
Wages	3,300	2,120
Insurance	2,092	2,404
Carried forward	5,392	4,524

This page does not form part of the statutory financial statements

**Middle Child Theatre Limited**

**Detailed Statement of Financial Activities  
for the year ended 31st March 2021**

	2021 £	2020 £
<b>Governance costs</b>		
Brought forward	<b>5,392</b>	4,524
Subscriptions	<b>3,134</b>	3,126
Telephone	<b>936</b>	1,061
Postage and stationery	<b>39</b>	646
Accountancy	<b>3,838</b>	3,960
Legal and professional fees	<b>-</b>	1,044
	<b><u>13,339</u></b>	<u>14,361</u>
Total resources expended	<b><u>309,483</u></b>	<u>286,755</u>
<b>Net income</b>	<b><u>90,009</u></b>	<u>6,992</u>