

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 Callery	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**  
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*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**  
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*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**  
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*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

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*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**  
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**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**  
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**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).

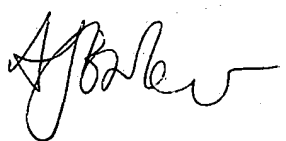
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that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

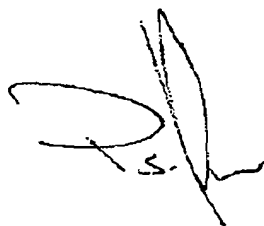
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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>	13	<u><b>£385,985</b></u>	<u><b>£255,228</b></u>
<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><b>£385,985</b></u>	<u><b>£255,228</b></u>

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

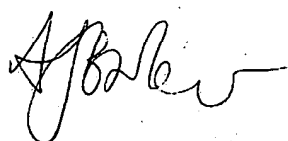
The Trustees are satisfied that for the year ended 31 March 2025 the charity was entitled to exemption under section 477(2) of the Companies Act 2006.

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  
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**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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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**  
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**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**  
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**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**  
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**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**  
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**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	42,740	42,740
<b>Accumulated Depreciation</b>		
At 1 April 2024	26,574	26,574
Charge for year	7,997	7,997
At 31 March 2025	34,571	34,571
<b>Net Book Value</b>		
At 31 March 2025	<b>£8,169</b>	<b>£8,169</b>
At 1 April 2024	£14,117	£14,117

**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
	<b>£188,546</b>	<b>£139,477</b>

**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
	<b>£39,848</b>	<b>£59,963</b>

**MIDDLE CHILD THEATRE LIMITED**  
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**13. Analysis of Net Assets between Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**  
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**14. Analysis of Charitable Funds**

	<b>Fund at 1 April 2024</b>	<b>Incoming Resources in Year</b>	<b>Resources Expended in Year</b>	<b>Fund at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
<b>General Funds</b>	<b>116,012</b>	<b>423,827</b>	<b>(388,706)</b>	<b>151,133</b>
<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**  
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**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  
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**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).