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# **ACTORS WORKSHOP YOUTH THEATRE**

Registered Charity Number 519685

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

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# **ACTOR'S WORKSHOP YOUTH THEATRE**

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# **ACTOR'S WORKSHOP YOUTH THEATRE**

## **CHARITY INFORMATION**

<b>Chairman</b>	R Lassey
<b>Executive Directors</b>	M Ward
<b>Charity Number</b>	519685
<b>Address</b>	7-9 St James Street Halifax West Yorkshire HX1 5SU
<b>Accountants</b>	YTB Limited The Courtyard 42C Low Street Sherburn-in-Elmet Leeds LS25 6BA
<b>Bankers</b>	Yorkshire Bank PLC 7 Waterhouse Street Halifax HX1 1XZ

## Annual Report 2021/2022

### Actors' Workshop Youth Theatre. Charity 519685

Herewith the Annual Report of the Actors' Workshop Youth Theatre (The Workshop) for the period September 1<sup>st</sup> 2021 to August 31<sup>st</sup> 2022.

#### Trustees

Robert E. Lassey	Chairman
Brenda Hodgson	Secretary
Allan P. Naylor	Treasurer
Lydia M. Clarke <sup>1</sup>	
Mark R. Haigh	
Edward Henderson <sup>1</sup>	
Megan L. Masters	Resigned August 2022
Harry G. Myers	
Paul Opacic	
Thomas C.A. Vickery	
Lottie Ward	
Lee Whitton	
James F. Wilson	

The Workshop's objectives continue to be to advance the education of the public, and in particular young persons, in the Arts and to further the development of public appreciation and taste in the said Arts. Our secondary objectives are to use the Arts as a means with which to build confidence in young people and to instil a sense of self-worth and self-belief.

During the period of this report our work continued to be negatively impacted by the effects of the Covid-19 pandemic and resulting Government restrictions.

Towards the end of the previous accounting period we had begun rehearsals for a Youth Theatre production of Joseph Kesselring's "Arsenic & Old Lace", which had originally been scheduled for a March 2020 performance but had been postponed due to the pandemic and the resulting national lockdown. We were finally able to perform this production in front of a public audience for a five night run, Tuesday 14<sup>th</sup> – Saturday 18<sup>th</sup> September 2021. The majority of the cast who had been working on this production prior to the pandemic were able to return for these performances, however as some of our young members had since moved on to University, some roles were taken on by returning former members of the Youth Theatre.

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<sup>1</sup> Co-opted Student Representative

Audience capacity for the production was limited in order to continue the observation of safe social distancing guidelines, and included in the cost of the production were additional elements relating to the safety of our audience, cast, crew and front of house staff, such as hand sanitising stations and additional deep cleaning before and after each performance. Despite these limitations we were able to mount a successful return to public performance which was evidenced by the unanimously positive feedback from our audience.

Following this, in late September we were able to restart our Saturday morning drama classes for 11 – 19 year olds for the first time since the start of the pandemic, and these continued to run throughout the period of this report concurrent with the local school term timetable.

The number of members attending the weekly classes had sharply declined in comparison with our pre-pandemic membership levels. This was as a result of a number of factors but the main reason was that during the eighteen months in which we were unable to operate due to Government restrictions, many of our older members had moved on to University or employment and we had been unable to recruit new members due to our enforced closure.

In addition to this, the impact of the pandemic on the education system meant that additional pressure was put on students in relation to coursework and exams which resulted in many young people limiting their engagement in extra-curricular activities. As a result of this, the majority of enquiries for new members we received during this period requested deferring their enrolment in our Youth Theatre to either later in the school year or the following school year. For the same reason, many of our current members were unable to commit themselves to a schedule of rehearsals and productions and so it was decided to limit our artistic output for the remainder of the Season, concentrating instead on class-work and supporting our young members through this pressure filled time.

By late June, many of these issues relating to school work had been resolved and our membership numbers once again began to increase. We were also able to start rehearsals for a production of "The Long and the Short and the Tall" by Willis Hall, to be performed in front of a public audience in September 2023. Some of the expenditure accrued in this accounting period relates to this production, however the majority of the income raised through the production, such as ticket sales, came in September and thus in the following accounting period.

In December we started work on our annual New Year Revels fundraising show, to be performed for three nights at the end of the year culminating in a special New Years Eve performance. Due to the continued issues relating to public gathering at this time, and particularly the uncertainty as to whether a further lockdown would be announced following Christmas, ticket sales for this production were low in the build up to

Christmas. Once it was confirmed that there would not be another national lockdown, ticket enquiries increased. However the show ultimately had to be postponed due to a member of the Cast testing positive for Covid-19. Due to scheduling issues with members of the Cast a short postponement unfortunately wasn't an option, and so this fundraising show was finally performed for three nights on the 28<sup>th</sup>, 29<sup>th</sup> and 30<sup>th</sup> of April under the title of "At Last! The New Year Revels". Ticket sales for this production were greatly increased from the December pre-sales and the show was very positively received by the audiences.

Our resident fundraising Role Playing Games group, "AFK", continued their weekly sessions throughout the course of the period of this report, raising funds via subs and a soft drinks "tuck shop". In addition to being a successful fundraising scheme, this group also aids in our secondary objectives of building confidence and self-belief as many of their members struggle with certain social situations and have issues with self-confidence. These weekly meetings enable us to offer support to individuals who would otherwise be unlikely to access our services as they do not wish to be involved in the artistic element of our work. The group saw an increase in attendance over the period of this report, and in late August held a sponsored 24 hour gaming event to raise further funds for The Workshop. As the event was over the final weekend in August, the funds raised were not received until early September and so don't figure in the Accounts for this period.

Additionally we hosted three live music events during the period of this report, with performances from both professional and amateur musicians. One of these events was headlined by a touring musician from the United States as a venue on her UK tour. These music nights operate as fundraising events, raising money through ticket and bar sales as well as collection boxes. Visiting artists are paid fairly for their work as we have developed a system in collaboration with various professionals to negotiate a split in ticket sales rather than paying artists a set fee, thus removing any risk of these events running at a loss.

One of our supporters also held a fundraising charity stall on our behalf in Halifax Town Centre during this period, raising a total of £475.

As the Accounts show, this has been a particularly difficult period for The Workshop primarily as a result of the lack of public performances we were able to produce. We continue to be grateful for the support of our 'Angels', private sponsors who donate through monthly or annual subscriptions, as well as to several supporters for additional "one-off" donations. Reserves built up during previous years covered a portion of the deficit reported in these Accounts, and the deficit also reflects expenses paid in July and August for the production to be mounted in September 2022, with the resultant income coming through in the following accounting period.

# ACTOR'S WORKSHOP YOUTH THEATRE

## TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 519685

#### Registered Office

7-9 St James Street  
Halifax  
West Yorkshire  
HX1 5SU

#### Director and Trustee

The Directors of the charitable company are its Trustee for the purposes of charity law.

#### Accountants

YTB Limited  
The Courtyard  
42C Low Street  
Sherburn-in-Elmet  
Leeds  
LS25 6BA

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

  
R. Lassey  
Chairman (Trustee)

19.04.23  
Date

# **ACTOR'S WORKSHOP YOUTH THEATRE**

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS**

We report to the charity trustees on our examination of the accounts of Actor's Workshop Youth Theatre for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

### **Responsibilities and basis of report**

As the trustees (and also 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.

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

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

### **Independent examiner's statement**

These accounts have been prepared from the accounting records, information and explanations provided to us. We have completed our examination and can confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

We 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.

YTB Limited



.....  
The Courtyard  
42C Low Street  
Sherburn-in-Elmet  
Leeds  
LS25 6BA



# ACTOR'S WORKSHOP YOUTH THEATRE

## BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible Assets	2	262,057	263,115
<b>Current Assets</b>			
Cash at Bank and in Hand	3	351	613
Stock	4	250	250
Debtors and Pre-payments	5	<u>3,520</u>	<u>2,095</u>
		4,121	2,958
Creditors: Amounts falling due within one year	6	<u>(47,970)</u>	<u>(17,654)</u>
Net Current Assets / (Liabilities)		<u>(43,849)</u>	<u>(14,696)</u>
Total Assets less Current Liabilities		218,208	248,419
Creditors: Amounts falling due after more than one year	7	<u>(200,000)</u>	<u>(200,000)</u>
Net Assets		<u>18,208</u>	<u>48,419</u>
<b>Funds</b>			
General Purpose Fund		<u>18,208</u>	<u>48,419</u>
		<u>18,208</u>	<u>48,419</u>

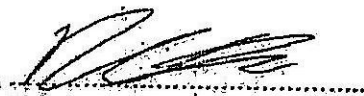
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board and signed on its behalf by:

  
R. Lassey  
Chairman (Trustee)

19.06.22  
Date

# ACTOR'S WORKSHOP YOUTH THEATRE

## STATEMENT OF FINANCIAL ACTIVITIES AS AT 31 AUGUST 2022

	2022		2021	
	£	£	£	£
<b>Income</b>				
Production Income	2,349		208	
Covenants and Gift Aid	13,678		11,333	
General Donations	3,044		3,461	
Studio Group Income	-		30	
Fees	1,330		-	
Metis Trust Grant	500		-	
General Grants	-		2,500	
Government Covid Grant	-		26,073	
Calderdale Covid Grant	2,667		-	
AFK Donation	1,610		720	
Sponsorship	370		120	
Premises Rental	1,200		1,300	
Other Sales and Fund Raising	4,477		-	
<b>Total Income</b>		<b>31,225</b>		<b>45,745</b>
<b>Expenditure</b>				
Directorial Services	15,000		15,000	
Production Costs	1,756		348	
Stock Movement	-		-	
Other Sales Costs	3,131		17	
Administrative & Development Services	8,280		8,280	
Rates, Light, Heat and Water	11,006		8,562	
Insurance	8,283		7,934	
Repairs, Renewals and Maintenance	3,034		1,276	
Leased Equipment	926		-	
Printing, Postage and Stationery	3,420		1,659	
Telephone	1,361		1,844	
Subscriptions	-		-	
Marketing and Publicity	879		885	
Travelling Expenses	3		2	
General Administration	768		2,556	
Legal and Professional Fees	1,950		1,810	
Halifax BID	-		231	
Depreciation on IT Equipment	-		-	
Bank Charges and Interest	1,639		997	
<b>Total Expenditure</b>		<b>61,436</b>		<b>51,401</b>
<b>Net Income/(Expenditure) for the Year</b>		<b>- 30,211</b>		<b>- 5,656</b>
<b>Fund Balances Brought Forward</b>		<b>48,419</b>		<b>54,075</b>
<b>Fund Balances Carried Forward</b>		<b>18,208</b>		<b>48,419</b>

# ACTOR'S WORKSHOP YOUTH THEATRE

## NOTES TO THE ACCOUNTS AS AT 31 AUGUST 2022

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules & method of accounting) since last year and no changes have been made to accounts for previous years.

#### Fund accounting

**Unrestricted funds** - These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** - These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** - These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### Income

**Recognition of Income** - Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** - Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** - Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** - Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated Services and Facilities** - These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** - The value of any volunteer help received is not included in the accounts.

**Investment income** - This is included in the accounts when receivable.

**Gain/(losses) on revaluation of fixed assets** - This includes any gain or loss resulting from revaluing investments to market value at the end of the year.  
**Gains/(losses) on investment assets** - This includes any gain/loss on the sale of investments.

## **Expenditure**

**Recognition of expenditure** - Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Expenditure on raising funds** - These comprise the costs associated with attracting voluntary income, fundraising, trading costs and investment management costs.

**Expenditure on charitable activities** - These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

**Grants payable** - All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

**Governance costs** - These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administrative costs.

**Other expenditure** - These are support costs not allocated to a particular activity.

## **Taxation**

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

## **Tangible fixed assets and depreciation**

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

IT Equipment	25% Straight line
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## **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

## **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

## **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

### 2 Tangible fixed assets

	Property £	Wardrobe £	IT Equipment £	Total £
<b>Cost</b>				
At 1 September 2021	216,795	46,320	841	263,956
Additions	-	-	-	-
Disposals/Write-offs	-	(1,058)	-	(1,058)
At 31 August 2022	<u>216,795</u>	<u>45,262</u>	<u>841</u>	<u>262,898</u>
<b>Depreciation</b>				
At 1 September 2021	-	-	841	841
Charge for the year	-	-	-	-
At 31 August 2022	<u>-</u>	<u>-</u>	<u>841</u>	<u>841</u>
<b>Net Book Value</b>				
At 31 August 2022	<u>216,795</u>	<u>45,262</u>	<u>-</u>	<u>262,057</u>
At 1 September 2021	216,795	46,320	-	263,115

### 3 Cash at bank and in hand

	2022 £	2021 £
Cash in hand	50	50
Bank account no.2	301	563
	<u>351</u>	<u>613</u>

### 4 Stock

	2022 £	2021 £
Bar stock	250	250
	<u>250</u>	<u>250</u>

**5 Debtors**

	2022 £	2021 £
Trade debtors	-	-
Gift aid tax refund	3,520	2,095
	<u>3,520</u>	<u>2,095</u>

**6 Creditors: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors and accruals	5,076	1,496
Other creditors and accruals	22,940	471
Other loans	5,700	5,700
Uncleared cheques	140	2,759
Current account no.1 overdraft	14,114	7,228
	<u>47,970</u>	<u>17,654</u>

**7 Creditors: Amounts falling due after more than one year**

	2022 £	2021 £
Non-interest bearing property loan is only repayable to The Community Foundation upon the earliest of:- a) The cessation of The Actor's Workshop -or- b) The sale of 7-9 St James Street, Halifax	<u>200,000</u>	<u>200,000</u>

**8 Trustee's remuneration**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any of the charities governors.