
ACTORS WORKSHOP YOUTH THEATRE

Registered Charity Number 519685

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

ACTOR'S WORKSHOP YOUTH THEATRE

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ACTOR'S WORKSHOP YOUTH THEATRE

CHARITY INFORMATION

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

Annual Report 2022/2023

Actors' Workshop Youth Theatre. Charity 519685

Herewith the Annual Report of the Actors' Workshop Youth Theatre (The Workshop) for the period September 1st 2022 to August 31st 2023.

Trustees

Robert E. Lassey	Chairman
Brenda Hodgson	Secretary
Allan P. Naylor	Treasurer
Lydia M. Clarke ¹	Resigned November 2022
Mark R. Haigh	
Edward Henderson ¹	Resigned November 2022
Sinaan Kahn ¹	Appointed November 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, the Actors' Workshop Youth Theatre mounted the following productions:

20th – 24th September 2022 - "The Long And The Short And The Tall" by Willis Hall
18th – 22nd July 2023 - "The Odd Couple" by Neil Simon

Whilst this represents an increase in the Youth Theatre's artistic output in comparison with the single show mounted during the previous Season, it is also reflective of the issues which continue to be felt as a lasting impact of the Covid-19 pandemic as it amounts to half of our Youth Theatre's target output.

The primary reason for the truncated nature of our Season was the continued necessity to concentrate on rebuilding our levels of membership which had dropped significantly

¹ Co-opted Student Representative

over the course of the pandemic. As we had been forced to close for eighteen months as a result of lockdowns and other Government guidelines for social distancing we had been unable to recruit any new members to our youth theatre, whilst at the same time losing a significant portion of our young members as they moved on to University or simply grew out of our 11-19 year old age grouping. The primary focus of the first half of the period of this report was on an active recruitment drive, both on social media and in local schools. The requirement of this in itself is an example of the lasting impact of the pandemic on our work as it was the first time in our near forty year existence that active recruitment has been required, our membership levels previously having always been at a consistent level with a waiting list of new members.

We opened the Season with a production of Willis Hall's "The Long And The Short And The Tall" in September, which ran for five nights and was Directed by our Artistic Director, Mike Ward. As our membership levels were still quite low at this point a couple of the roles in the production were filled by returning former members of the Workshop. The setting of the Play offered a number of teaching opportunities to our young members, in addition to the chance to learn from more experienced older members of cast. Firstly the historical setting, being in British Malaya during World War II, provided an overview of a moment in history that was unknown to most of the cast. The Play is mainly a character piece, with each role having their moment to explore the human nature element of war, and how everyone reacts to crises in different ways. Finally, there is an additional acting challenge in the piece as each character is from a different area of the UK and so a study in accents, dialects and mannerisms was required from each member of the cast.

Following our aforementioned recruitment drive we saw a significant increase in membership levels during our Spring term. This meant that we were more easily able to cast a wider number of potential plays for the Youth Theatre and therefore made possible not only a further show during the period of this report, but also allowed for the planning of a full Season of productions for the following year, commencing September 2023.

Our July production of "The Odd Couple" by Neil Simon represented the start of this return to our Youth Theatre's full output of theatrical content. It was Directed by a former member and current volunteer, Luke Garbutt. The Play offered the opportunity for some smaller roles for new members who were making their first appearance on our stage as well as some larger roles for those more experienced. The Play is mainly a study in relationships, and how our actions can influence the lives of others – both positively and negatively.

For our Youth Theatre, the period of this report represented a final return to our pre-pandemic position after a turbulent few years. This was fully realised in the planning of a full Season of productions for the following period, commencing with rehearsals in August for "Dr Jekyll & Mr Hyde", to be performed in September.

In addition to the future planning for the Youth Theatre, next Season will also see the fruition of current plans for a collaboration with a local production company, Foot Of The Barrel Theatre, for a fundraising production to be held at The Workshop in October. The production is currently slated to be "Bleak Expectations" by Mark Evens.

Additional artistic output during this period included our annual "New Year Revels" performance at the end of December. This fundraising show takes place over three nights at the end of the year and is put together by former members of The Workshop. It comprises of comedy songs and sketches and is a very popular event amongst our regular supporters.

We also hosted a live music event in March as a co-fundraiser for ourselves and another local youth charity, Music For The Many (registered Charity No. 1185526). The performance was by The Daniel Bath Trio and included a special guest appearance by a young blind and neurodivergent musician from the local Ravenscliffe High School.

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. In late August they held their annual 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.

Whilst the Accounts show an improvement on the previous year, they also evidence an impact of the decreased level of Artistic output we have been able to achieve over the period of this report. We continue to be grateful for the financial support of our 'Angels' private sponsors who donate through monthly or annual subscriptions, as well as to several supporters for additional "one-off" donations. During this period we were also grateful to receive a bequest from the estate of a local arts benefactor as well as a slight increase in the number of Grants from Trusts and Foundations. As we move forward with a return to our Youth Theatre's full schedule of work in the following Season, we also look to increase project funding through these various avenues.

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 2023.

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)

20.03.24
.....
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 2023 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 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	2	262,057	262,057
Current Assets			
Cash at Bank and in Hand	3	146	351
Stock	4	250	250
Debtors and Pre-payments	5	<u>2,927</u>	<u>3,520</u>
		3,323	4,121
Creditors: Amounts falling due within one year	6	<u>(58,161)</u>	<u>(47,970)</u>
Net Current Assets / (Liabilities)		<u>(54,838)</u>	<u>(43,849)</u>
Total Assets less Current Liabilities		207,219	218,208
Creditors: Amounts falling due after more than one year	7	<u>(200,000)</u>	<u>(200,000)</u>
Net Assets		<u><u>7,219</u></u>	<u><u>18,208</u></u>
Funds			
General Purpose Fund		<u>7,219</u>	<u>18,208</u>
		<u><u>7,219</u></u>	<u><u>18,208</u></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 2023 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)

20.03.24
Date

ACTOR'S WORKSHOP YOUTH THEATRE

STATEMENT OF FINANCIAL ACTIVITIES AS AT 31 AUGUST 2023

	2023		2022	
	£	£	£	£
Income				
Production Income	3,590		2,349	
Covenants and Gift Aid	14,762		13,678	
General Donations	13,390		3,044	
Fees	1,197		1,330	
General Grants	3,500		500	
Calderdale Covid Grant	-		2,667	
AFK Donation	3,160		1,610	
General Sponsorships	1,830		370	
Premises Rental	564		1,200	
Other Sales and Fund Raising	4,562		4,477	
Total Income		46,555		31,225
Expenditure				
Directorial Services	15,000		15,000	
Production Costs	1,324		1,756	
Stock Movement	-		-	
Other Sales Costs	3,109		3,131	
Administrative & Development Services	8,280		8,280	
Rates, Light, Heat and Water	11,731		11,006	
Insurance	3,751		8,283	
Repairs, Renewals and Maintenance	3,042		3,034	
Leased Equipment	1,599		926	
Printing, Postage and Stationery	2,192		3,420	
Telephone	1,478		1,361	
Subscriptions			-	
Marketing and Publicity	896		879	
Travelling Expenses	66		3	
General Administration	897		758	
Legal and Professional Fees	2,020		1,950	
Halifax BID	-		-	
Depreciation on IT Equipment	-		-	
Bank Charges and Interest	2,159		1,639	
Total Expenditure		57,544		61,436
Net Income/(Expenditure) for the Year		- 10,989		- 30,211
Fund Balances Brought Forward		18,208		48,419
Fund Balances Carried Forward		<u>7,219</u>		<u>18,208</u>

ACTOR'S WORKSHOP YOUTH THEATRE

NOTES TO THE ACCOUNTS AS AT 31 AUGUST 2023

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

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 £
Cost				
At 1 September 2022	216,795	45,262	841	262,898
Additions	-	-	-	-
Disposals/Write-offs	-	-	-	-
At 31 August 2023	<u>216,795</u>	<u>45,262</u>	<u>841</u>	<u>262,898</u>
Depreciation				
At 1 September 2022	-	-	841	841
Charge for the year	-	-	-	-
At 31 August 2023	<u>-</u>	<u>-</u>	<u>841</u>	<u>841</u>
Net Book Value				
At 31 August 2023	<u>216,795</u>	<u>45,262</u>	<u>-</u>	<u>262,057</u>
At 1 September 2022	216,795	45,262	-	262,057

3 Cash at bank and in hand

	2023 £	2022 £
Cash in hand	50	50
Bank account no.2	96	301
	<u>146</u>	<u>351</u>

4 Stock

	2023 £	2022 £
Bar stock	250	250
	<u>250</u>	<u>250</u>

5 Debtors

	2023 £	2022 £
Trade debtors	-	-
Gift aid tax refund	2,927	3,520
	<u>2,927</u>	<u>3,520</u>

6 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors and accruals	3,986	5,076
Other creditors and accruals	34,836	22,940
Other loans	5,700	5,700
Uncleared cheques	-	140
Current account no.1 overdraft	13,639	14,114
	<u>58,161</u>	<u>47,970</u>

7 Creditors: Amounts falling due after more than one year

	2023 £	2022 £
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.