
ACTORS WORKSHOP YOUTH THEATRE

Registered Charity Number 519685

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

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 2023/2024

Actors' Workshop Youth Theatre. Charity 519685

Herewith the Annual Report of the Actors' Workshop Youth Theatre (The Workshop) for the period September 1st 2023 to August 31st 2024.

Trustees

Robert E. Lassey	Chairman
Brenda Hodgson	Secretary
Allan P. Naylor	Treasurer
Mark R. Haigh	
Sinaan Kahn ¹	
Harry G. Myers	resigned 20 th March 2024
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:

- 12th – 16th September 2023 - "Dr Jekyll and Mr Hyde" adapted by David Edgar
- 12th – 16th December 2023 - "Around The World in 80 Days" based on the book by Jules Verne
- 16th – 20th April 2024 - "Four Nights in Knaresborough" by Paul Webb

Our 2023/24 Season saw a period of great change at The Workshop as our Founder and Artistic Director, Mike Ward, retired due to ill health. This led to the focus of the period being on the future and transitioning to a new era of The Workshop in order to continue building on his legacy.

As a result the Season was once again slightly truncated, as it has been since the upheaval of the pandemic. We continued to build on the work of the previous Season and were able to mount three productions, compared with last year's two, falling only one short of our target schedule of four productions per each annual Season.

As a result of Mike Ward's retirement, Directorial duties were taken on by volunteers and past members of The Workshop. This proved a great success as it added further variety to our young member's experience of the theatre as each Director brought their own style and views on drama to their productions.

We opened the Season with a production of "Dr Jekyll and Mr Hyde" in September. The Play offered plenty of opportunity for deep character study as well as very physical dramatic moments, particularly for the young member playing the dual lead of Jekyll and Hyde. We were also able to introduce some new young people to our stage in a variety of smaller roles following an influx of new members towards the end of the previous Season.

This was followed in December by a production of "Around the World in 80 Days". This highly comedic adaption of Jules Verne's classic story was a great challenge to our young members as, barring the two lead actors, every member of the cast was required to play several roles during the course of the Play, occasionally in the same scene. This requirement to constantly change character and ensuring that each role was different meant that great concentration was required throughout for all members of the cast.

Our final production of the period was "Four Nights in Knaresborough" in April. Whilst our members were very familiar with the opening scene of the Play, having worked on it several times as part of our weekly class work, we had never mounted the full Play before this production. The nature of the Play being very much an ensemble piece meant that each member of the Cast had their moment of focus during which they could explore their characters in depth. There was also plenty of opportunity to introduce new members of the Youth Theatre into the cast in some minor roles.

We had scheduled a production of "The Ladykillers" to be performed in July as the Season closer, however due to the ongoing issues surrounding Mike Ward's retirement it was decided to postpone this production to the following Season.

Alongside our Season of productions, we continue to run our weekly classes in drama for young people aged 11-19, running concurrently with the local school term schedule. Rehearsals for productions are kept separate to classes in order to ensure any member who is not available or does not wish to participate in a particular show is not excluded from the classes.

In addition to our Youth Theatre's artistic output we also collaborated with a local touring theatre company, Foot of the Barrel, to mount a further two fundraising productions. These were "Bleak Expectations" in October and "Mr Kolpert" in June. These proved very successful, both as a fundraising endeavour and introducing our venue to new audiences, many of whom went on to sign up to our mailing list and attend our Youth Theatre productions. As a result we have plans to continue this

collaboration in future Seasons with the opportunity and reach out to other theatre companies who may be in need of a venue for their performances.

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.

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 number of Grants from Trusts and Foundations.

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 2024.

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)

04 08/25
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 2024 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

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

ACTOR'S WORKSHOP YOUTH THEATRE

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	2	259,656	262,057
Current Assets			
Cash at Bank and in Hand	3	181	146
Stock	4	250	250
Debtors and Pre-payments	5	<u>3,152</u>	<u>2,927</u>
		3,583	3,323
Creditors: Amounts falling due within one year	6	<u>(68,436)</u>	<u>(58,161)</u>
Net Current Assets / (Liabilities)		<u>(64,853)</u>	<u>(54,838)</u>
Total Assets less Current Liabilities		194,803	207,219
Creditors: Amounts falling due after more than one year	7	<u>(200,000)</u>	<u>(200,000)</u>
Net Assets		<u><u>- 5,197</u></u>	<u><u>7,219</u></u>
Funds			
General Purpose Fund		<u>- 5,197</u>	<u>7,219</u>
		<u><u>- 5,197</u></u>	<u><u>7,219</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 2024 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)

04.06.25
Date

ACTOR'S WORKSHOP YOUTH THEATRE

STATEMENT OF FINANCIAL ACTIVITIES AS AT 31 AUGUST 2024

	2024		2023	
	£	£	£	£
Income				
Production Income	8,796		3,590	
Covenants and Gift Aid	11,301		14,762	
General Donations	4,275		13,390	
Fees	870		1,197	
General Grants	7,300		3,500	
AFK Donation	1,300		3,160	
General Sponsorships	-		1,830	
Premises Rental	1,920		564	
Other Sales and Fund Raising	5,118		4,562	
Total Income		40,880		46,555
Expenditure				
Directorial Services	-		15,000	
Production Costs	1,442		1,324	
Stock Movement	-		-	
Other Sales Costs	4,128		3,109	
Administrative & Development Services	8,280		8,280	
Rates, Light, Heat and Water	18,979		11,731	
Insurance	3,486		3,751	
Repairs, Renewals and Maintenance	3,483		3,042	
Leased Equipment	3,713		1,599	
Printing, Postage and Stationery	2,562		2,192	
Telephone	1,694		1,478	
Subscriptions	-		-	
Marketing and Publicity	1,077		896	
Travelling Expenses	39		66	
General Administration	158		897	
Legal and Professional Fees	1,740		2,020	
Halifax BID	-		-	
Depreciation on IT Equipment	-		-	
Bank Charges and Interest	2,515		2,159	
Total Expenditure		53,296		57,544
Net Income/(Expenditure) for the Year		- 12,416		- 10,989
Fund Balances Brought Forward		7,219		18,208
Fund Balances Carried Forward		- 5,197		7,219

ACTOR'S WORKSHOP YOUTH THEATRE

NOTES TO THE ACCOUNTS AS AT 31 AUGUST 2024

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 2023	216,795	45,262	841	262,898
Additions	-	-	-	-
Disposals/Write-offs	-	(2,401)	-	(2,401)
At 31 August 2024	<u>216,795</u>	<u>42,861</u>	<u>841</u>	<u>260,497</u>
Depreciation				
At 1 September 2023	-	-	841	841
Charge for the year	-	-	-	-
At 31 August 2024	<u>-</u>	<u>-</u>	<u>841</u>	<u>841</u>
Net Book Value				
At 31 August 2024	<u>216,795</u>	<u>42,861</u>	<u>-</u>	<u>259,656</u>
At 1 September 2023	216,795	45,262	-	262,057

3 Cash at bank and in hand

	2024 £	2023 £
Cash in hand	50	50
Bank account no.2	131	96
	<u>181</u>	<u>146</u>

4 Stock

	2024 £	2023 £
Bar stock	250	250
	<u>250</u>	<u>250</u>

5 Debtors

	2024 £	2023 £
Trade debtors	-	-
Gift aid tax refund	3,152	2,927
	<u>3,152</u>	<u>2,927</u>

6 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors and accruals	19,646	3,986
Other creditors and accruals	29,225	34,836
Other loans	5,700	5,700
Uncleared cheques	-	-
Current account no.1 overdraft	13,865	13,639
	<u>68,436</u>	<u>58,161</u>

7 Creditors: Amounts falling due after more than one year

	2024 £	2023 £
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.