

ACTA COMMUNITY THEATRE LTD.

England & Wales · Charity number 800174

Details

Other names AVON COMMUNITY THEATRE AGENCY LIMITED, ACTA

Status Registered

Legal form Charitable company

Company number [02157661](#)

Registered 1988-10-07

Register [View on the Charity Commission register](#)

Contact

Address Acta Centre
Gladstone Street
Bedminster
Bristol
BS3 3AY

Phone 01179532448

Email info@acta-bristol.com

Website www.acta-bristol.com

Activities

Objects: TO PROMOTE MAINTAIN IMPROVE AND ADVANCE EDUCATION PARTICULARLY BY THE PRODUCTION OF EDUCATIONAL PLAYS AND THE ENCOURAGEMENT OF THE ARTS, INCLUDING THE ARTS OF DRAMA MIME DANCE SINGING AND MUSIC AND TO FORMULATE PREPARE AND ESTABLISH SCHEMES THEREFORE PROVIDED THAT ALL OBJECTS OF THE COMPANY SHALL BE OF A CHARITABLE NATURE.

Activities: access, creativity, theatre, artsacta champions the positive and transformational effects of active creative participation in the arts for individuals and communities. We are committed to providing access to the arts for those most at risk and most in need; to making theatre part of people's lives.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE BRISTOL
- Bath And North East Somerset
- Bristol City
- North Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£311,025	£337,024	-	-
2024-03-31	£324,456	£359,862	-	-
2023-03-31	£317,751	£353,408	-	-
2022-03-31	£454,123	£361,690	-	-
2021-03-31	£267,939	£310,228	-	-

Trustees

Name	Role	Appointed
Daniel Palmer		2024-12-12
Dr Kerrie Schaefer		2017-01-25
Nerys Jones		2023-09-12
Olivia Lamont Bishop		2024-12-12
Rob Marshall		2024-12-12
Sanjit Singh Chudha		2024-12-12

ACTA COMMUNITY THEATRE LTD.

England & Wales - Charity number 800174

Accounts

Charity registration number: 800174

Company registration number: 02157661

acta Community Theatre Ltd

Unaudited financial statements

Year ended 31 March 2025

Independent examination completed 21 November 2025

acta Community Theatre Ltd

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acta Community Theatre Ltd

Administrative Details

CHARITY & COMPANY DATA

Registered in England and Wales Charity Number 800174

Registered in England and Wales Company Number 02157661

REGISTERED OFFICE ADDRESS

actacentre, Gladstone Street, Bedminster, Bristol, BS3 3AY

TRUSTEES DURING YEAR AND AT DATE OF APPROVAL OF REPORTS

Jeanette Bain-Burnett (Chair during year, resigned 12 December 2024)

Sanjit Singer (Chair, appointed 12 December 2024)

Kerrie Schaefer

Nerys Jones

Ruth Cochrane (resigned 31 December 2024)

Daniel Palmer (appointed 12 December 2024)

Olivia Bishop (appointed 12 December 2024)

Rob Marshall (appointed 12 December 2024)

Sarah Lazare (appointed 27 January 2025)

Stuart Merali-Younger (appointed 1 February 2025)

INDEPENDENT EXAMINER

Linden Accountants, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB

BANKERS

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

24/25 Annual Report

Chair's Report

The landscape in which acta operates remains dynamic and, at times, challenging. While core funding from the Arts Council continues to be secure, and support from Bristol City Council is stable for now, the ever-present threat of cuts to arts funding remains a concern.

Despite these challenges, there is much to celebrate. Our regular groups, acta co, Cornerstone, Griffin, Malcolm X Elders, Pick N Mix, Phoenix, and Young Carers have co-created vibrant and vital work performed in our theatre in Bedminster. Initiatives such as Cultural Alliance, Making Time 2, and The Creative Wellbeing Café, are flourishing and expanding their reach. The Sharing Stories project commissioned by Bristol City Council, has leveraged acta's deep expertise in community engagement, delivering an impactful exhibition at Bedminster Library - now extended indefinitely. Other initiatives include co-producing a show 'I am Worthy' alongside Self-Injury Through Time, about self-injury representation through culture and history, and work with ARA delivering creative sessions in their drug and alcohol recovery houses. We have also been fortunate to receive funding from The Baring Foundation to start Firefly, a new group supporting men's mental health.

Alongside our core engagement work, we also provide professional development opportunities for others, helping to shape the next generation of Community Theatre practitioners. We reinvent these programmes regularly, in order to keep our work relevant as we respond to changing times.

Elevate, a programme to train a core group of practitioners to make high-quality and impactful community-based theatre and arts initiative, continued throughout 2024 and we were delighted to work with ten diverse professionals with a broad range of interests.

This year also saw a transition in our leadership team, with the arrival of Adam Amer, who is steering acta's finances and operations with rigour, driving improvements to our site, and cultivating new income streams through venue hires, and enterprise ventures. I joined as acta as Chair in November 2024, taking over from Jeanette Bain-Burnette, who we thank for her passion and energy in the role.

None of this remarkable work would be possible without the dedication of our exceptional team of staff and volunteers. Their unwavering commitment to creativity and community embodies the spirit of acta. True to our tradition, we have come together to support one another through both opportunities and challenges. It is this collective strength, rooted in community, that positions acta as a beacon - locally and nationally - for co-creation and the reimagining of society. acta has never been more relevant or needed.

We could not do all this work without the very generous support of funders. The funding landscape is increasingly challenging, and we are very fortunate to be supported by a wide range of donors. We are grateful to remain as National Portfolio Organisation of the Arts Council England, as well as receiving funding from Bristol City Council's Cultural Investment Programme, alongside project support. In addition, we have received several project grants and sponsors from other organisations:

Dandara Living, Portishead Nautical Trust, National Lottery Community Fund, Historic England, John James, Windrush Day Grant, Asda Foundation, Quartet Foundation, Cash 4 Kids, Burges Salmon, Ludlow Trust, Morel Trust, Unity Theatre Trust, Medlock Trust, Baring Foundation, Woodroffe Benton, Singer Foundation.

Sanjit Chudha, Chair, acta Council of Management

Trustees Report for the year ended 31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the unaudited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

As a charity registered in England and Wales, the charitable company also reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

Structure, governance and management

The Charity is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association (September 1987), which provide details of the Council of Management and procedures for the Annual General Meeting, at which at least one third of trustees, those who have been longest in office, will be subject to retirement or rotation. The Memorandum of Association established the objects and powers of the charitable company, which is governed under its Articles of Association. The Council of Management act as both directors of the company and trustees of the charity, and give their time voluntarily and receive no financial benefits. The Council of Management meets twice monthly, and meetings are also attended by the Director and Finance and Operations Manager who work with the Chair and subcommittees to set the agenda. Trustees are also expected to serve on at least one of four subcommittees, which are currently responsible for Ambition & Quality, Environmental Responsibility, Dynamism, and Inclusivity & Relevance. Each subcommittee appoints a representative to report back on actions and proposals to be signed off by the full Council of Management.

The company accounts are reviewed by the trustees on a quarterly basis to ensure annual targets will be met, with the Treasurer attending twice monthly finance subcommittee meetings with the Director and Finance and Operations Manager prior to reporting back to the full Council of Management.

Employees are consulted on issues of concern to them through weekly company meetings and have been kept informed on specific matters directly by the Director and Finance and Operations Manager, in addition to regular supervision meetings. There is regular communication between management members and employees, both through the Director and Finance and Operations Manager, the Artistic Directorate and staff reports to the Council of Management.

The Director liaises with the trustees on the annual job review process for each employee.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including Equality, Diversity & Inclusion, Health & Safety and Volunteers.

Full details of the business plan and policies are available from the actacentre.

Public benefit

All of acta's work exists for the benefit of the public, to bring about positive change for individuals and the community through promoting active, creative participation in theatre.

acta exists to support vulnerable people and marginalised communities; for those who may have low confidence and self-worth; live in isolation, or suffer poor mental and physical health.

acta's tried and tested method, which uses a combination of sharing stories and experiences, developing imaginations and creativity, devising and performing theatre, has been proven to:

- Reduce social isolation by working with partner agencies to identify and engage potential beneficiaries in creative social activities;
- Improve wellbeing by being part of a team, being valued, raising self-esteem and self-worth;
- Improve self-confidence and transferable skills by developing skills in presentation, language, communication, cooperative working; and
- Improve relationships between cultures and generations by working together across cultures and generations to develop mutual respect, and make new friendships

acta creates high quality and relevant community theatre, whilst also making happier, healthier and more connected people.

Core values are:

Participation: acta exists to provide access to participation in the arts for the most vulnerable and excluded sections of society.

Ownership: acta is committed to co-creation of all artistic product, with participants and professional facilitators sharing equal status;

Excellence: Excellence in facilitation, in performance process, in co-production and in the product;

Inclusiveness: acta is committed to providing equal opportunities to people without privilege, engaging marginalised people and promoting intercultural and intergenerational dialogue through theatre;

Partnership: acta is committed to proactively developing collaborations and partnerships within arts and wider sectors at local, national and international levels;

Valuing people: acta is a caring organisation that listens to and supports vulnerable people, valuing their stories, cultural heritage and life experiences and enabling them to share these assets through making new theatre.

The Company has delivered 519 workshops, with 7210 total workshop attendances. The workshop programme expanded through our work in Primary Schools on the Cultural Alliance initiative, and our highly successful project, 'Sharing Stories' commissioned by Bristol City Council.

acta workshops also led to the production of 9 new shows which were seen by an audience of 904.

The company continuously reviews its aims and objectives to ensure that activities are developed in accordance with stated charitable purposes. Trustees have referred to the Charity Commission's general guidance on public benefit to review acta's aims and objectives and in planning future activities.

Aims and objectives

The Memorandum and Articles of Association describe our objects as follows:

- Instigate and supervise drama projects for youth and community groups;
- Provide all sections of society with the opportunity to participate in theatre;
- Supervise drama sessions with people who are encouraged to create and perform their own;
- Identify (in conjunction with others if necessary) areas and communities in which theatre activities are lacking and to remedy deficiencies identified as a result;
- Design projects which emphasise the educational aspects of workshops and the personal and social development of individuals within a group; and
- Supervise projects which are designed to assist community development.

Purpose – strategic aims

acta believes that theatre is for everyone, and exists to promote opportunities to access theatre and the related arts.

The Company works to a diversity action plan with the following strategic aims:

- acta workshops are open to everyone within the project target group;
- acta will make no charges to participants for workshops, and keep box office prices to a minimum, to ensure people are not prevented from participating for economic reasons;
- Workshops and performance venues are always welcoming, and accessible to the needs of the specific target group;
- acta will endeavour to provide transport to workshops for participants who may not otherwise be able to attend; and
- acta's artistic policy is to give all participants an equal opportunity to be involved in the project, with people encouraged to develop their own roles within the group. Project participants devise all acta shows, thus ensuring their relevance to the communities with which we are working.

Achievements and performance – a review of activities

Despite a challenging year, acta has delivered a significant artistic and activity programme, and started to explore new areas and opportunities to put the skills of the staff and the resources of the organisation to the benefit of the communities it serves.

Key programme activities

Connecting People & Partners

acta's workshops are almost all in person, with the exception of some of the Young Carers sessions and The Long Group, our group for people in recovery from gambling harm. This has helped people reconnect and introduced new people to our workshops.

This year we have developed several strong partnerships which has broadened our connection with diverse communities, working with The Trinity Centre on projects including The Cultural Alliance and The Malcom X Elders new production, Hidden Heroes, alongside The Royal British Legion; ARA Recovery For All delivering creativity into their residential accommodation; and Knowle West Media Centre, The Red Hub, and Filwood Community Centre, on our Sharing Stories project.

The Creative Wellbeing Café continues to be a focal point for related activities that connect people and support their wellbeing such as the Nordic Walking and chair exercise. It is valued as another way for people to connect with friends and introduce new people to the acta's community.

Financial and reserves review

The company managed to add to its programme of workshops, projects and activities. Despite a standstill in funding from ACE and Bristol City Council, and rising utility and overhead costs, we have increased our unrestricted reserves to £82,479.

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. acta has established a policy whereby the unrestricted funds not committed to, or invested in tangible fixed assets held by the charity (general funds), should be three months' normal operating costs, circa £100,000, although trustees recognise that this is challenging to meet in the current climate.

Although the charity's reserves currently fall slightly short, the charity will work towards meeting its reserves target, and are exploring new sources of funding and opportunities for income generation that tie in with acta's vision and values. The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Risk management

The trustees work closely with the Director and Finance and Operations Manager to manage risks associated with the management of the Company.

The Company continues to invest in fundraising, and to diversify its funding sources and activities, to hedge against the potential loss of income. The company benefits from a clear fundraising strategy, and has secured funding from Arts Council England until 2027 and Bristol City Council Culture until 2026.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Linden Accountants were appointed as acta's external examiners at the trustees meeting on 29 April 2024.



Sanjit Chudha

Date:01/12/25'.....

Chair, acta Council of Management

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTA COMMUNITY THEATRE LTD

I report to the charity's trustees on my examination of the accounts of acta Community Theatre Ltd for the period ended 31 March 2025.

Respective responsibilities of trustees and examiner

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and under section 43(2) of the Charities Act 1993 (the Act), as amended by s.145 of the Charities Act 2011) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under the company law and is eligible for independent examination; it is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act),
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) Act),
- To also and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations

2008 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.

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steven Baptiste ACPA

Linden Accountants, Scrapstore House, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB



Steven Baptiste

Date ..21st November 2025.....

acta Community Theatre Ltd
STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)
YEAR ENDED 31ST MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
INCOME					
Donations and legacies	2	110,240	130	110,370	106,324
Charitable activities	3	16,599	148,799	165,397	195,848
Other trading activities	4	19,014	12,800	31,814	19,183
Investments		3,444	-	3,444	3,102
TOTAL INCOME AND ENDOWMENTS		149,296	161,729	311,025	324,456
EXPENDITURE					
Raising funds		72,550	-	72,550	73,777
Expenditure on charitable activities	5	80,974	183,499	264,473	286,085
TOTAL EXPENDITURE		153,525	183,499	337,024	359,862
NET INCOME/(EXPENDITURE)		(4,229)	(21,770)	(25,999)	(35,406)
Balances brought forward		70,981	108,256	179,237	214,643
Gross Transfers Between Funds		15,727	(15,727)	-	-
Balances carried forward		82,479	70,759	153,238	179,237

The charity has no recognised gains or losses other than the results for the year as set out above.

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

The notes on pages 15 to 24 form part of these financial statements

acta Community Theatre Ltd
BALANCE SHEET
YEAR ENDED 31ST MARCH 2025

	Note	2025 £	£	2024 £ (Restated)
FIXED ASSETS:				
Tangible assets	9		5,808	7,778
CURRENT ASSETS:				
Debtors	10	28,981		12,933
Cash at bank and in hand		184,707		175,050
		<u>213,688</u>		<u>187,983</u>
CURRENT LIABILITIES:				
Creditors: falling due within one year	11	<u>(66,258)</u>		<u>(16,524)</u>
Net current assets			147,430	171,459
NET ASSETS:			<u>153,238</u>	<u>179,237</u>
FUNDS				
Unrestricted funds				
General funds		65,027		46,810
Designated funds		17,452		24,171
Restricted funds		<u>70,759</u>		<u>108,256</u>
			<u>153,238</u>	<u>179,237</u>

For the year ending 31st March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue on 01/12/25 and are signed on their behalf by:



Chair of Trustees
Sanjit Chudha

Charity Registration Number: 800174

The notes on pages 15 to 24 form part of these financial statements

acta Community Theatre Ltd
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
Net cash inflow from operating activities	6,213	(8,907)
Non-operational cash flows:		
Investing activities		
Payments for tangible fixed assets	-	(1,199)
Investment income	3,444	3,102
Financing activities		
Loan repayments	-	-
Net cash (outflow)/inflow for the year	<u>9,657</u>	<u>(7,005)</u>

Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 15 to 24 form part of these financial statements

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP) effective from 1st January 2019, and applicable UK Accounting Standards, the Charities Act 2011 and the Companies Act 2006.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal.

Income

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of income can be measured with sufficient reliability.

Income from donations is included when these are receivable, except as follows:

- When the donors specify that the donations given to the charity must be used in future accounting periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Income from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that agree all costs related to the category. Support costs have been allocated 100% towards the charitable activities of the charity.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future and therefore they have continued to adopt the going concern basis when preparing the financial statements.

Governance costs

Governance cost include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its independent examination fees and costs linked to the strategic management of the charity including trustee expenses.

Tangible fixed assets and depreciation

Depreciation has been provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset, over its expected useful life. The rates used are: 25% reducing balance for stage equipment, 25% reducing balance for office fittings and equipment. Items of equipment are capitalised where the total price for purchasing the item is greater than £500.00.

ACCOUNTING POLICIES (continued)

Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangement of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2025	2024
Raising funds	25%	25%
Charitable activities	75%	75%

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Arts Council England NPO Funding	81,472	-	81,472	81,472
Bristol City Council Key Arts Provider	25,586	-	25,586	20,400
Donations	3,182	130	3,312	4,452
	<u>110,240</u>	<u>130</u>	<u>110,370</u>	<u>106,324</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Grant Income				
<u>Grants > £5,000</u>				
Baring Foundation		22,866	22,866	-
BBC Children in Need: Lockleaze Kids		7,500	7,500	29,998
Bristol City Council: East St Regen		-	-	21,070
Bristol City Council: Shared Stories		8,750	8,750	-
Gamble Aware: The long group		-	-	23,115
Historic England		13,870	13,870	10,500
Medlock Charitable Trust		5,000	5,000	-
Nisbet Charitable Trust: Griffin		9,185	9,185	-
Nisbet Charitable Trust: Phoenix		9,185	9,185	-
Other grants < £5,000	1,000	27,926	28,926	7,130
Quartet: CCP		-	-	5,000
Quartet: Medlock		-	-	5,000
Ragdoll: Forge		-	-	11,000
Singer Foundation		-	-	12,000
St Monica Trust: Making time		-	-	19,786
Thresholds		5,000	5,000	-
Trinity Community Arts		38,232	38,232	-
Total grant income	<u>1,000</u>	<u>147,512</u>	<u>148,512</u>	<u>144,599</u>
Box office and ticket sales	3,088	87	3,175	4,605
Fee income	12,510	1,200	13,710	46,644
	<u>16,599</u>	<u>148,799</u>	<u>165,397</u>	<u>195,848</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Premises Hire	13,166	-	13,166	9,081
Theatre bar sales	2,803	-	2,803	1,836
Café sales	3,045	-	3,045	3,066
Sponsorship	-	12,800	12,800	5,200
	<u>19,014</u>	<u>12,800</u>	<u>31,814</u>	<u>19,183</u>

5 TOTAL EXPENDITURE

	Raising funds £	Charitable activities £	Support and governance costs £	Total Funds 2025 £
Staff costs	40,380	98,065	53,840	192,284
Freelance costs		77,020		77,020
Premises costs	6,874	10,312	10,312	27,497
Vehicle hire costs		-		-
Production Costs		3,941		3,941
Office costs			8,724	8,724
Insurance			7,220	7,220
Travel and accommodation costs		669		669
Depreciation charges		1,969		1,969
Print, publicity and documentation costs		2,061		2,061
Venue hire costs		1,083		1,083
Participant & volunteer expenses		2,800		2,800
Training & recruitment costs			2,162	2,162
Audit, accountancy and professional fees			4,827	4,827
Affiliations and subscription costs			703	703
Bank charges & interest paid			420	420
Bar / café costs	3,112			3,112
Bad Debt to be written off			532	532
Donations made			-	-
	<u>50,366</u>	<u>197,919</u>	<u>88,739</u>	<u>337,024</u>
Allocation of support & governance costs	22,185	66,554	(88,739)	-
	<u>72,550</u>	<u>264,473</u>	<u>-</u>	<u>337,024</u>

TOTAL EXPENDITURE - Previous period

	Raising funds £	Charitable activities £	Support and governance costs £	Total Funds 2024 £
Staff costs	41,953	99,220	68,594	209,766
Freelance fees	-	70,330	-	70,330
Premises costs	-	-	23,634	23,634
Vehicle hire	-	980	-	980
Production Costs	-	8,249	-	8,249
Office costs	-	-	7,908	7,908
Insurance	-	-	7,277	7,277
Travel and accommodation	-	1,952	-	1,952
Depreciation	-	2,593	-	2,593
Print, publicity and documentation	-	7,640	-	7,640
Venue hire	-	2,842	-	2,842
Participant expenses	-	4,677	-	4,677
Training	-	-	2,892	2,892
Audit, accountancy and legal fees	-	-	4,753	4,753
Affiliations and subscriptions	-	-	1,930	1,930
Bank charges	-	-	820	820
Bar / café costs	2,621	-	-	2,621
Donations made	-	-	(1,000)	(1,000)
	<u>44,575</u>	<u>198,480</u>	<u>116,807</u>	<u>359,862</u>
Allocation of support & governance costs	29,202	87,605	(116,807)	-
	<u>73,777</u>	<u>286,085</u>	<u>-</u>	<u>359,862</u>

6 NET MOVEMENT IN FUNDS

This is stated following these charges:

	2025 £	2024 £
Depreciation	1,969	2,593
Trustees' remuneration	-	-
Trustees' expense reimbursement	-	-
Fee for independent examination	1,650	1,650

In both the current year and prior year no expenses were reimbursed to the trustees.

7 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 STAFF NUMBERS AND COSTS

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	181,866	196,364
Social security costs	7,066	8,837
Pension contributions	3,352	4,565
	<u>192,284</u>	<u>209,766</u>

The average number of employees (including senior management and leadership) during the year was:

	2025	2024
Staff	7	7

No individual employee earned more than £60,000.00 during the current or prior period.

Key management personnel

The key management personnel of the charitable company comprise the Trustees, Director and Finance & Operations Manager. The total employment benefits of the key management personnel were £91,768.

9 TANGIBLE FIXED ASSETS

	Stage Equipment £	Office Fittings & Equipment £	Totals £
COST:			
At 1 April 2024	122,606	63,940	186,546
Additions	-	-	-
At 31 March 2025	<u>122,606</u>	<u>63,940</u>	<u>186,546</u>
DEPRECIATION:			
At 1 April 2024	119,593	59,175	178,769
Charge for the year	753	1,216	1,969
At 31 March 2025	<u>120,347</u>	<u>60,391</u>	<u>180,738</u>
NET BOOK VALUE:			
At 31 March 2025	<u>2,259</u>	<u>3,549</u>	<u>5,808</u>
At 31 March 2024	<u>3,013</u>	<u>4,765</u>	<u>7,778</u>

10 DEBTORS

	2025	2024
	£	£
Trade Debtors	19,051	8,939
Prepayments	5,060	3,994
Other Debtors	4,870	-
	<u>28,981</u>	<u>12,933</u>

acta Community Theatre Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2025

11 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	12,957	1,038
Deferred Income	43,106	-
Accruals	4,395	3,629
PAYE/NIC & Net Wage Liabilities	3,419	10,884
Other Creditors	2,380	972
	<u>66,258</u>	<u>16,524</u>

12 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
<u>Statement of Financial Activities: Net movement in funds</u>	<u>(25,999)</u>	<u>(35,406)</u>
Investment income	(3,444)	(3,102)
Depreciation	1,969	2,593
Increase in operational creditors: current liabilities	49,734	3,963
Decrease / (increase) in operational debtors	(16,048)	23,045
(Increase) / decrease in stock	-	-
Net cash (outflow) / inflow from operating activities	<u>6,213</u>	<u>(8,907)</u>

13 ANALYSIS OF CHANGES IN CASH DURING THE YEAR

	2025	2024	Change
	£	£	£
Cash at bank and in hand	184,707	175,050	9,657
	2024	2023	Change
	£	£	£
Cash at bank and in hand	175,050	182,056	(7,005)

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Designated Funds	General Funds	Total Funds 2025
	£	£	£	£
Fixed Assets	-	-	5,808	5,808
Current Assets	70,759	17,452	125,477	213,688
Current Liabilities	-	-	(66,258)	(66,258)
	<u>70,759</u>	<u>17,452</u>	<u>65,027</u>	<u>153,238</u>
Prior period comparison (restated)	Restricted Funds	Designated Funds	General Funds	Total Funds 2024
	£	£	£	£
Fixed Assets	-	-	7,778	7,778
Current Assets	108,256	24,171	55,556	187,983
Current Liabilities	-	-	(16,524)	(16,524)
	<u>108,256</u>	<u>24,171</u>	<u>46,810</u>	<u>179,237</u>

15 ANALYSIS OF CHARITABLE FUNDS
For the year ended 31 March 2025

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	Fund c/fwd
	£	£	£	£	£
Restricted funds					
ARA	-	1,200	(295)		905
Baring Foundation	-	22,866	(5,494)		17,372
BBC Children in Need: Lockleaze Kids	18,146	7,500	(25,645)		-
BCC: Shared Stories (restated)	8,750	8,750	(17,500)		-
BCC: Warm Spaces	2,422	-	(856)		1,566
Dandara (restated)	2,206	12,800	(11,816)		3,190
Dandara : Griffin	-	1,480	(253)		1,227
GambleAware: The Long Group	27,594	-	(7,614)	(16,699)	3,281
Historic England: Workhouse	5,000	14,366	(19,182)		183
John James Foundation: Young Carers	-	3,620	(1,528)		2,092
Medlock Charitable Trust	-	5,000	(3,489)		1,511
Nisbet Charitable Trust: Phoenix	4,253	18,369	(18,459)		4,163
Nordic Walking Group (restated)	5,000	-	(1,114)		3,886
Other small grants	6,912	16,850	(12,375)	-	11,387
Paul Hamlyn Foundation: Cornerstone	(1,376)	-	-	1,376	-
Quartet: CCP	3,041	-	(2,723)	(318)	-
Quartet: Medlock	683	-	(683)		-
Quartet: Young Carers	211	4,940	(1,295)		3,856
Ragdoll: Forge	3,870	2,540	(6,409)		-
Royal British Legion	-	3,000	(302)		2,698
Singer Foundation: Elevate	10,206	87	(10,206)	(87)	-
St Monica Trust: Making Time	3,183	130	(2,510)		803
Trinity Community Arts Ltd	-	38,232	(25,593)		12,639
University of Reading (restated)	8,156	-	(8,156)		-
Total restricted funds	108,256	161,729	(183,499)	(15,727)	70,759
Unrestricted funds					
General funds	46,810	149,296	(146,806)	15,727	65,027
Designated funds					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	9,171	-	(6,719)	-	2,452
Thresholds	5,000	-	-	-	5,000
	24,171	-	(6,719)	-	17,452
Total unrestricted funds	70,981	149,296	(153,525)	15,727	82,479
Total funds	179,237	311,025	(337,024)	-	153,238

acta Community Theatre Ltd
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2025

16 ANALYSIS OF CHARITABLE FUNDS

Prior period - For the year ended 31 March 2024 (Restated)

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	Fund c/fwd
	£	£	£	£	£
Restricted funds					
BBC Children in Need: Lockleaze Kids	14,600	29,998	(26,452)		18,146
BCC: Shared Stories (restated)	-	8,750	-		8,750
BCC: Warm Spaces	6,123	-	(3,701)		2,422
BCC: East Street Regen.	-	21,070	(20,850)	(220)	-
Dandara (restated)	-	5,200	(2,994)		2,206
GambleAware: The Long Group	9,209	23,115	(4,730)		27,594
Historic England: Workhouse	-	5,000	-		5,000
Historic England: Wtth	4,982	5,500	(9,847)	(635)	-
Lottery: Sudanese Youth Theatre	2,977	-	(2,584)	(393)	-
Nisbet Charitable Trust: Phoenix	17,114	-	(12,861)		4,253
Nordic Walking Group	-	5,000	-		5,000
Other small grants	4,809	7,130	(3,657)	(1,370)	6,912
Paul Hamlyn Foundation: Cornerstone	10,712	-	(12,088)		(1,376)
Quartet: CCP	-	5,000	(1,959)		3,041
Quartet: Core	5,350	-	(5,350)		-
Quartet: Medlock	-	5,000	(4,317)		683
Quartet: Thriving Theatre	2,989	-	(2,989)		-
Quartet: Young Carers	5,127	-	(4,916)		211
Ragdoll: Forge	4,325	11,000	(11,455)		3,870
Singer Foundation: Elevate	-	12,000	(1,794)		10,206
St Monica Trust: Making Time	9,829	19,786	(26,432)		3,183
Sufia	(1,370)	-	-	1,370	-
University of Reading (restated)	-	9,429	(1,273)		8,156
Total restricted funds	96,776	172,978	(160,249)	(1,248)	108,256
Unrestricted funds					
General funds	93,696	151,478	(199,613)	1,248	46,810
Designated funds					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	9,171	-	-	-	9,171
Thresholds	5,000	-	-	-	5,000
	24,171	-	-	-	24,171
Total unrestricted funds	117,867	151,478	(199,613)	1,248	70,981
Total funds	214,643	324,456	(359,862)	-	179,237

Restricted Fund descriptions

ARA - Addiction Recovery Agency support for The Long Group: a creative group for people with lived experience of addiction.

Baring Foundation - For our Firefly Theatre Company, supporting men's mental health.

BBC Children in Need: Lockleaze Kids - Support for drama and theatre workshops with children aged 5 to 9 years old in Lockleaze.

Bristol City Council: East Street Regen - Funding to facilitate the East Street Summer Arts Festival, including performances, visual arts and workshops.

Bristol City Council: Shared Stories - Creative workshops capturing community stories and sharing them at a physical exhibition in Bedminster library.

Bristol City Council: Warm Spaces - Support for the weekly Creative Wellbeing Café. Affordable home-cooked food and a creative craft workshop.

Dandara - Support for the weekly Creative Wellbeing Café. Affordable home-cooked food and a creative craft workshop.

Dandara: Griffin - Support for our Bedminster Youth Theatre to perform on East Street.

Gamble Aware: The Long Group - The Long Group is a creative support group for people in recovery from gambling harm. Set up as a partnership with Addiction Recovery for All, The Long Group is a supportive, friendly environment supporting its members to live happy and healthy lives.

Historic England: Workhouse - Funding to support a number of performances retelling the events that took place at Bedminster Union Workhouse in 1855.

Historic England: Welcome to the Hippodrome - funding support for a series of performances celebrating the historic Bedminster Hippodrome music hall.

John James Foundation: Young Carers - Support for the Weekly Youth Theatre for Young Carers.

The National Lottery: Sudanese Youth Theatre - Support for weekly drama and theatre workshops for children from the Sudanese community of Bristol.

Medlock Charitable Trust: Daytime open-access theatre group specifically to support refugee integration.

Nordic Walking Group - Weekly walking session specifically for those recovering from poor health, or living with health conditions.

Nisbet Charitable Trust: Phoenix - Phoenix Theatre, weekly drama and theatre workshops for vulnerable young adults aged 16 to 25 years old.

Other small grants (various) - Various small grants to support the local programme.

Paul Hamlyn Foundation: Cornerstone - Cornerstone is a day time open-access theatre group designed specifically to support people facing disadvantage.

Quartet: CCP - Support for our Cornerstone Theatre group to create a performance about working together to create safer communities.

Quartet: Core - £10,000 for design and development of a new, accessible and mobile friendly acta website.

Quartet: Medlock - Funding to support "Pick n Mix", an open-access adult group.

Quartet: Thriving Theatre - Thriving Theatre originated from acta's 2021 Hard Evidence project, a partnership with the Biomedical Research Centre. The project looked into using creative methods to disseminate scientific findings, in this case the importance of using mindfulness for trauma to support survivors of domestic violence. The cast of Hard Evidence were keen to continue working creatively with acta, and worked to set up Thriving Theatre, a creative support group for survivors of domestic abuse, beginning sessions in 2023.

Quartet: Young Carers - Weekly youth theatre for young carers, meeting online this year.

Ragdoll: Forge - Forge is a two-year (September 2022 to August 2024) theatre training programme led by women, for women. Over two years we are introducing young women to a range of theatre skills, and then helping them specialise in either production or theatre making.

Royal British Legion: Malcolm X Elders Theatre Company production of "Forgotten Heroes", which tells the stories of some of the Caribbean war heroes of World War Two.

Singer Foundation: Elevate - Aimed at community theatre practitioners & socially engaged artists who are interested in working with a specific community, and would like to develop their knowledge & practice of community and socially engaged theatre & arts practice.

St Monica Trust: Making Time - Over 55's group come along to the acta centre for a freshly cooked hot & to work on a creative project.

Sufia - A free participatory arts programme by and for Sudanese people living in Bristol. It includes; youth theatre, women's storytelling, men's drumming, creating arts intensives for young people, and Sudafest, a festival celebrating Sudanese culture and arts.

Trinity Community Arts - Partnership with the Trinity Centre in delivering theatre workshops in Bristol schools.

University of Reading: A collaboration with Self-Injury Support working with people with lived experience of self-harm, creating a play.

Designated Funds descriptions

Premises repairs reserve - Funding designated for major repairs and upgrades to the external and internal condition of the premises.

Equipment reserve - Funding designated to ensure acta have the capacity to maintain and upgrade technology without impacting on the day to day running of the organisation.

Thresholds - Donation to support current and future projects by acta.

Transfers between funds

Transfers to restricted funds are to cover the overspend on any restricted projects. Any transfer from restricted funds to unrestricted funds represents a movement of underspending as agreed by the specific funder.

17 RELATED PARTY TRANSACTIONS

There were no related party transactions between the charity and the trustees or persons or entities connected to them during the year.

18 GOVERNMENT GRANTS

The charitable company received the following government grants:

	2025	2024
Arts Council England	81,472	81,472
Bristol City Council	34,336	41,470
	<u>115,808</u>	<u>122,942</u>

There are no unfulfilled conditions in respect of the government grants disclosed above (2024: none).

The charity did not benefit from any forms of government assistance during the year (2024: none).

ACTA COMMUNITY THEATRE LTD.

England & Wales - Charity number 800174

Accounts

Charity registration number: 800174

Company registration number: 02157661

acta Community Theatre Ltd

Unaudited financial statements

Year ended 31 March 2024

Independent examination completed 04 December 2024

acta Community Theatre Ltd

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acta Community Theatre Ltd

Administrative Details

CHARITY & COMPANY DATA

Registered in England and Wales Charity Number 800174

Registered in England and Wales Company Number 02157661

REGISTERED OFFICE ADDRESS

actacentre, Gladstone Street, Bedminster, Bristol, BS3 3AY

TRUSTEES DURING YEAR AND AT DATE OF APPROVAL OF REPORTS

Jeanette Bain-Burnett (Chair during year, appointed 9 June 2023)

Kerrie Schaefer (acting Chair at date of accounts approval)

Ruth Cochrane

Nerys Jones (appointed 14 September 2023)

Alex Bishop (resigned 14 September 2023)

Stephanie Brammar (resigned 14 September 2023)

John Davidson (resigned 14 September 2023)

Barbara Dettering (resigned 9 June 2023)

Kathryn Hopkins (resigned 14 September 2023)

Maria Nilsson (Treasurer during year, resigned 14 September 2023)

INDEPENDENT EXAMINER

Linden Accountants, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB

BANKERS

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Trustees Report for the year ended 31 March 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the unaudited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

As a charity registered in England and Wales, the charitable company also reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

Structure, governance and management

The Charity is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association (September 1987), which provide details of the Council of Management and procedures for the Annual General Meeting, at which at least one third of trustees, those who have been longest in office, will be subject to retirement or rotation. The Memorandum of Association established the objects and powers of the charitable company, which is governed under its Articles of Association. The Council of Management act as both directors of the company and trustees of the charity, and give their time voluntarily and receive no financial benefits. The Council of Management meets twice monthly, and meetings are also attended by the Director and Finance and Operations Manager who work with the Chair and subcommittees to set the agenda. Trustees are also expected to serve on at least one of four subcommittees, which are currently responsible for Ambition & Quality, Environment, Finance, and Inclusivity & Relevance. Each subcommittee appoints a representative to report back on actions and proposals to be signed off by the full Council of Management.

The company accounts are reviewed by the trustees on a quarterly basis to ensure annual targets will be met, with the Treasurer attending twice monthly finance subcommittee meetings with the Director and Finance and Operations Manager prior to reporting back to the full Council of Management.

Employees are consulted on issues of concern to them through weekly company meetings and have been kept informed on specific matters directly by the Director and Finance and Operations Manager, in addition to regular supervision meetings. There is regular communication between management members and employees, both through the Director and Finance and Operations Manager, the Artistic Directorate and staff reports to the Council of Management.

The Director liaises with the trustees on the annual job review process for each employee.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including Equality, Diversity & Inclusion, Health & Safety and Volunteers.

Full details of the business plan and policies are available from the actacentre.

Public benefit

All of acta's work exists for the benefit of the public, to bring about positive change for individuals and the community through promoting active, creative participation in theatre.

acta exists to support vulnerable people and marginalised communities; for those who may have low confidence and self-worth; live in isolation, or suffer poor mental and physical health.

acta's tried and tested method, which uses a combination of sharing stories and experiences, developing imaginations and creativity, devising and performing theatre, has been proven to:

- Reduce social isolation by working with partner agencies to identify and engage potential beneficiaries in creative social activities;
- Improve wellbeing by being part of a team, being valued, raising self-esteem and self-worth;
- Improve self-confidence and transferable skills by developing skills in presentation, language, communication, cooperative working; and
- Improve relationships between cultures and generations by working together across cultures and generations to develop mutual respect, and make new friendships

acta creates high quality and relevant community theatre, whilst also making happier, healthier and more connected people.

Core values are:

Participation	acta exists to provide access to participation in the arts for the most vulnerable and excluded sections of society;
Ownership	acta is committed to co-creation of all artistic product, with participants and professional facilitators sharing equal status;
Excellence	Excellence in facilitation, in performance process, in co-production and in the product;
Inclusiveness	acta is committed to providing equal opportunities to people without privilege, engaging marginalised people and promoting intercultural and intergenerational dialogue through theatre;
Partnership	acta is committed to proactively developing collaborations and partnerships within arts and wider sectors at local, national and international levels; and
Valuing people	acta is a caring organisation that listens to and supports vulnerable people, valuing their stories, cultural heritage and life experiences and enabling them to share these assets through making new theatre.

The Company has delivered 436 workshops (an 11% increase on the previous year) with the workshop programme expanding through funding from GambleAware for The Long Group and Bristol City Council supporting the East St Arts Festival workshops.

acta workshops also led to the production of 14 new shows which were seen by an audience of 1,061. We also welcomed Counterpoints to acta who presented to shows in their Platforma festival **Mohamed and Peter**, and **Crown**.

The company continuously reviews its aims and objectives to ensure that activities are developed in accordance with stated charitable purposes. Trustees have referred to the Charity Commission's general guidance on public benefit to review acta's aims and objectives and in planning future activities.

Aims and objectives

The Memorandum and Articles of Association describe our objects as follows:

- Instigate and supervise drama projects for youth and community groups;
- Provide all sections of society with the opportunity to participate in theatre;
- Supervise drama sessions with people who are encouraged to create and perform their own;
- Identify (in conjunction with others if necessary) areas and communities in which theatre activities are lacking and to remedy deficiencies identified as a result;
- Design projects which emphasise the educational aspects of workshops and the personal and social development of individuals within a group; and
- Supervise projects which are designed to assist community development.

Purpose – strategic aims

acta believes that theatre is for everyone, and exists to promote opportunities to access theatre and the related arts.

The Company works to a diversity action plan with the following strategic aims:

- acta workshops are open to everyone within the project target group;
- acta will make no charges to participants for workshops, and keep box office prices to a minimum, to ensure people are not prevented from participating for economic reasons;
- Workshops and performance venues are always welcoming, and accessible to the needs of the specific target group;
- acta will endeavour to provide transport to workshops for participants who may not otherwise be able to attend; and
- acta's artistic policy is to give all participants an equal opportunity to be involved in the project, with people encouraged to develop their own roles within the group. Project participants devise all acta shows, thus ensuring their relevance to the communities with which we are working.

Achievements and performance – a review of activities

Despite a challenging year, acta has delivered a significant artistic and activity programme, and started to explore new areas and opportunities to put the skills of the staff and the resources of the organisation to the benefit of the communities it serves.

Key programme activities

Connecting People

acta's workshops are almost all in person, with the exception of some of the Young Carers sessions. This has helped people reconnect and introduced new people to our workshops.

The Wellbeing Café has been a focal point for related activities that connect people and support their wellbeing such as the Nordic Walking and chair exercise. It is valued as another way for people to connect with friends and introduce new people to the acta's community.

Financial and reserves review

The company managed to add to its programme of workshops, projects and activities, but a standstill of funding from ACE and Bristol City Council alongside increases in utility prices and increases in overheads means we will see a drop in our unrestricted, general reserves down to £70,923.

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. acta has established a policy whereby the unrestricted funds not committed to, or invested in tangible fixed assets held by the charity (general funds), should be three months' normal operating costs, circa £100,000, although trustees recognise that this is challenging to meet in the current climate.

Although the charity's reserves currently fall slightly short, the charity will work towards meeting its reserves target, and are exploring new sources of funding and opportunities for income generation that tie in with acta's vision and values. The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Risk management

The trustees work closely with the Director and Finance and Operations Manager to manage risks associated with the management of the Company.

The Company continues to invest in fundraising, and to diversify its funding sources and activities, to hedge against the potential loss of income. The company benefits from a clear fundraising strategy, and has secured funding from Arts Council England until 2026 and Bristol City Council Culture until 2026.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects

of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson informed acta they were unable to continue as our independent examiners and resigned from the engagement on 6 November 2024.

Linden Accountants were appointed as acta's external examiners at the trustees meeting on 29 April 2024.

Kerrie Schaefer

Kerrie Schaefer 13.12.2024

Acting Chair, acta Council of Management

Chair's Report

I am pleased to have the opportunity to celebrate another successful year of sharing the joy of theatre with an exciting range of existing and new groups in our community. acta was pleased to have confirmation of ongoing support from Arts Council England and Bristol City Council, underlining the role we play in the local and national cultural landscape.

Our well-established groups acta Company, Cornerstone Theatre Group, Lockleaze Youth Theatre, Making Time 2, Phoenix, Pick N Mix, and Young Carers continued to co-create work, performed in our theatre in Bedminster. We continued to deliver our Creative Wellbeing Café, and we worked with a range of other groups in the community, touching on sensitive and important issues.

We are grateful to our brilliant team of volunteers and staff for their ongoing commitment to creativity in the community. We've had some difficult moments this year, due to illness and bereavement but we've pulled together to support each other and demonstrate the strength of connection between us.

East Street Summer Arts Festival 5th July to 10th August 2023

We received support from Bristol City Council to fill East Street with creative activity over Summer 2023, in the hopes of attracting more people to the street and increasing foot traffic to local traders.

Our project had three distinct strands: East Street People's Art Gallery - Drop-in art workshops creating a collaborative jigsaw style piece.

Bedminster Poetry Group - Regular sessions leading to pop-up performances on East Street.

Bedminster Youth Theatre - Leading to a Promenade performance.

Toilet Story, presented by Forge

Forge, a two-year theatre training programme led by women, for women presented their work in early 2024. Over two years we introduced the Forge participants to a range of theatre skills, and then helped them specialise in either production or theatre-making – this culminated in an evening marking 2024's International Women's Day, where the participants transformed the acta building with installations centred around the group's chosen theme of public toilets and a performance that took place within the women's' toilets.

Continued Professional Development

Alongside our core engagement work, we also provide professional development

opportunities for others, helping to shape the next generation of Community Theatre practitioners. We reinvent these programmes regularly, in order to keep our work relevant as we respond to changing times.

Our Forge group, as detailed above, finished in early 2024 with a fantastic evening celebrating women.

Elevate, a programme to train a core group of practitioners to make high-quality and impactful community-based theatre and arts initiative, started up again in early 2024 and we are delighted to be working with ten diverse professionals with a broad range of interests.

This year we presented one free online seminar and were joined by Patrik Krebs of Divadlo Bez Domova (Theatre With No Home) in Bratislava, Slovakia. 21 people logged on to the Zoom to learn more about Patrik and his work.

Funders

We could not do all this work without the very generous support of funders. The funding landscape is increasingly challenging, and we are very fortunate to be supported by a wide range of donors.

We are grateful to remain as National Portfolio Organisation of the Arts Council England, as well as receiving funding from Bristol City Council's Cultural Investment Programme, alongside project support.

In addition, we have received several project grants and sponsors from other organisations:

Children in Need, Dandara Living, Gamble Aware, The Gibbs Trust, Historic England, Hedley Foundation, John Thaw Foundation, National Lotter Community Fund, The Nisbet Trust, Paul Hamlyn Foundation, Quartet Community Foundation, The Ragdoll Foundation, Singer Foundation, The Society of Merchant Venturers, St Monica Trust .

Kerrie Schaefer

Kerrie Schaefer 13.12.2024

Acting Chair, acta Council of Management

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTA COMMUNITY THEATRE LTD

I report to the charity's trustees on my examination of the accounts of acta Community Theatre Ltd for the period ended 31 March 2024.

Respective responsibilities of trustees and examiner

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and under section 43(2) of the Charities Act 1993 (the Act), as amended by s.145 of the Charities Act 2011) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under the company law and is eligible for independent examination; it is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act),
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) Act),
- To also and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect:

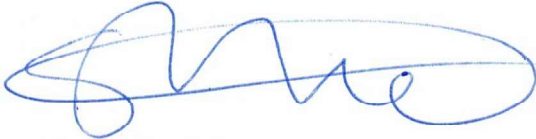
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations

2008 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.

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steven Baptiste ACPA

Linden Accountants, Scrapstore House, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB



Steven Baptiste

Date04th December 2024

STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)

YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Donations and legacies	2	106,324	-	106,324	113,786
Charitable activities	3	51,249	144,599	195,848	187,426
Other trading activities	4	19,183	-	19,183	15,468
Investments		3,102	-	3,102	1,071
TOTAL INCOME AND ENDOWMENTS		179,857	144,599	324,456	317,751
EXPENDITURE					
Raising funds		73,777	-	73,777	85,877
Expenditure on charitable activities	5	130,103	155,982	286,085	267,532
TOTAL EXPENDITURE		203,880	155,982	359,862	353,409
NET INCOME/(EXPENDITURE)		(24,023)	(11,383)	(35,406)	(35,658)
Balances brought forward		117,868	96,775	214,643	250,301
Gross Transfers Between Funds		1,248	(1,248)	-	-
Balances carried forward		95,093	84,144	179,237	214,643

The charity has no recognised gains or losses other than the results for the year as set out above.

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

acta Community Theatre Ltd

BALANCE SHEET

YEAR ENDED 31ST MARCH 2024

	Note	2024 £	£	2023 £
FIXED ASSETS:	9			
Tangible assets			7,778	9,171
CURRENT ASSETS:				
Debtors	10	12,933		35,981
Cash at bank and in hand		175,050		182,044
		<u>187,983</u>		<u>218,025</u>
CURRENT LIABILITIES:				
Creditors: falling due within one year	11	<u>(16,524)</u>		<u>(12,553)</u>
Net current assets			171,459	205,472
NET ASSETS:			<u>179,237</u>	<u>214,643</u>
FUNDS				
Unrestricted funds				
General funds		70,922		93,696
Designated funds		24,171		24,171
Restricted funds		<u>84,144</u>		<u>96,776</u>
			<u>179,237</u>	<u>214,643</u>

For the year ending 31st March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue on
and are signed on their behalf by:

Kerrie Schaefer

13.12.2024

Acting Chair of Trustees

Charity Registration Number: 800174

The notes on pages 17 to 24 form part of these financial statements

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 31ST MARCH 2024

	2024 £	2023 £
Net cash inflow from operating activities	(8,907)	(48,418)
Non-operational cash flows:		
Investing activities		
Payments for tangible fixed assets	(1,199)	-
Investment income	3,102	1,071
Financing activities		
Loan repayments	-	-
Net cash (outflow)/inflow for the year	<u>(7,005)</u>	<u>(47,347)</u>

Cashflow restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP) effective from 1st January 2019, and applicable UK Accounting Standards, the Charities Act 2011 and the Companies Act 2006.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal.

Income

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of income can be measured with sufficient reliability.

Income from donations is included when these are receivable, except as follows:

- When the donors specify that the donations given to the charity must be used in future accounting periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Income from grants, where there are performance or service deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that agree all costs related to the category. Support costs have been allocated 100% towards the charitable activities of the charity.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future and therefore they have continued to adopt the going concern basis when preparing the financial statements.

Governance costs

Governance cost include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its independent examination fees and costs linked to the strategic management of the charity including trustee expenses.

Tangible fixed assets and depreciation

Depreciation has been provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value of each asset, over its expected useful life. The rates used are: 25% reducing balance for stage equipment, 25% reducing balance for office fittings and equipment. Items of equipment are capitalised where the total price for purchasing the item is greater than £500.00.

Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangement of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2024	2023
Raising funds	25%	30%
Charitable activities	75%	70%

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Arts Council England NPO Funding	81,472	-	81,472	81,472
Bristol City Council Key Arts Provider	20,400		20,400	20,400
Donations	4,452	-	4,452	11,914
	<u>106,324</u>	<u>-</u>	<u>106,324</u>	<u>113,786</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grant Income				
<u>Grants > £5,000</u>				
BBC Children in Need: Lockleaze Kids	-	29,998	29,998	36,498
St Monica Trust: Making time	-	19,786	19,786	19,836
Nisbet Charitable Trust	-	-	-	17,329
WECA: Core	-	-	-	13,000
Gamble Aware: The long group	-	23,115	23,115	12,114
Well being café	-	-	-	11,760
Ragdoll: Forge	-	11,000	11,000	11,000
Nisbet Charitable Trust: Phoenix	-	-	-	10,000
Quartet: Young carers	-	-	-	7,000
Quartet: Thriving theatre	-	-	-	5,000
WECA: Elevate	-	-	-	17,709
Bristol City Council: East St Regen	-	21,070	21,070	-
Historic England	-	10,500	10,500	-
Quartet: CCP	-	5,000	5,000	-
Quartet: Medlock	-	5,000	5,000	-
Singer Foundation	-	12,000	12,000	-
Other grants < £5,000	-	7,130	7,130	4,737
Total grant income	<u>-</u>	<u>144,599</u>	<u>144,599</u>	<u>165,983</u>
Box office and ticket sales	4,605	-	4,605	3,735
Fee income	46,644	-	46,644	17,708
	<u>51,249</u>	<u>144,599</u>	<u>195,848</u>	<u>187,426</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Premises Hire	9,081	-	9,081	12,840
Theatre bar sales	1,836	-	1,836	1,402
Café sales	3,066	-	3,066	1,226
Sponsorship	5,200	-	5,200	-
	<u>19,183</u>	<u>-</u>	<u>19,183</u>	<u>15,468</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

5 TOTAL EXPENDITURE

	Raising funds £	Charitable activities £	Support and governance costs £	Total Funds 2024 £
Staff costs	41,953	99,220	68,594	209,766
Freelance fees		70,330		70,330
Premises costs			23,634	23,634
Vehicle hire		980		980
Production Costs		8,249		8,249
Office costs			7,908	7,908
Insurance			7,277	7,277
Travel and accommodation		1,952		1,952
Depreciation		2,593		2,593
Print, publicity and documentation		7,640		7,640
Venue hire		2,842		2,842
Participant & volunteer expenses		4,677		4,677
Training			2,892	2,892
Audit, accountancy and legal fees			4,753	4,753
Affiliations and subscriptions			1,930	1,930
Bank charges & interest paid			820	820
Bar / café costs	2,621			2,621
Donations made			(1,000)	(1,000)
	<u>44,575</u>	<u>198,480</u>	<u>116,807</u>	<u>359,862</u>
Allocation of support & governance costs	29,202	87,605	(116,807)	-
	<u>73,777</u>	<u>286,085</u>	<u>-</u>	<u>359,862</u>

TOTAL EXPENDITURE - Previous period

	Raising funds £	Charitable activities £	Support and governance costs £	Total Funds 2023 £
Staff costs	47,515	112,316	77,715	237,546
Freelance fees	-	36,211	-	36,211
Premises costs	-	-	21,532	21,532
Vehicle hire	-	3,522	-	3,522
Production Costs	-	9,229	-	9,229
Office costs	-	-	6,716	6,716
Insurance	-	-	7,414	7,414
Travel and accommodation	-	685	-	685
Depreciation	-	3,058	-	3,058
Print, publicity and documentation	-	9,361	-	9,361
Venue hire	-	3,020	-	3,020
Participant expenses	-	4,535	-	4,535
Training	-	-	3,927	3,927
Audit, accountancy and legal fees	-	-	2,402	2,402
Affiliations and subscriptions	-	-	570	570
Bank charges	-	-	529	529
Bar / café costs	2,152	-	-	2,152
Donations made	-	-	1,000	1,000
	<u>49,667</u>	<u>181,937</u>	<u>121,805</u>	<u>353,409</u>
Allocation of support & governance costs	36,210	85,595	(121,805)	-
	<u>85,877</u>	<u>267,532</u>	<u>-</u>	<u>353,409</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

6 NET MOVEMENT IN FUNDS

This is stated following these charges:

	2024 £	2023 £
Depreciation	2,593	3,058
Trustees' remuneration	-	0
Trustees' expense reimbursement	-	41
Fee for independent examination	3,600	1650

In the current year no expenses were reimbursed to the trustees.

In the prior year one trustee had their expenses reimbursed by the charity, and these were wholly and exclusively relating to travel.

7 CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 STAFF NUMBERS AND COSTS

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	196,364	217,226
Social security costs	8,837	15,347
Pension contributions	4,565	4,973
	209,766	237,546

The average number of employees (including senior management and leadership) during the year was:

	2024	2023
Staff	7	7.5

No individual employee earned more than £60,000.00 during the current or prior period.

Key management personnel

The key management personnel of the charitable company comprise the Trustees, Executive Director and Finance & Operations Manager. The total employment benefits of the key management personnel were £94,085

9 TANGIBLE FIXED ASSETS

	Stage Equipment £	Office Fittings & Equipment £	Totals £
COST:			
At 1 April 2023	122,606	62,741	185,347
Additions	-	1,199	1,199
At 31 March 2024	122,606	63,940	186,546
DEPRECIATION:			
At 1 April 2023	118,589	57,587	176,176
Charge for the year	1,004	1,588	2,593
At 31 March 2024	119,593	59,175	178,769
NET BOOK VALUE:			
At 31 March 2024	3,013	4,765	7,778
At 31 March 2023	4,017	5,154	9,171

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

10 DEBTORS

	2024 £	2023 £
Trade Debtors	8,939	9,311
Prepayments	3,994	3,756
Other Debtors	-	22,911
	<u>12,933</u>	<u>35,978</u>

11 CREDITORS: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	1,038	223
Accruals	3,629	1,980
PAYE/NIC & Net Wage Liabilities	10,884	9,054
Other Creditors	972	1,296
	<u>16,524</u>	<u>12,553</u>

12 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
<u>Statement of Financial Activities: Net movement in funds</u>	(35,406)	(35,658)
Investment income	(3,102)	(1,071)
Depreciation	2,593	3,057
Increase in operational creditors: current liabilities	3,963	(3,570)
Decrease / (increase) in operational debtors	23,045	(11,176)
(Increase) / decrease in stock	-	-
Net cash (outflow) / inflow from operating activities	<u>(8,907)</u>	<u>(48,418)</u>

13 ANALYSIS OF CHANGES IN CASH DURING THE YEAR

	2024 £	2023 £	Change £
Cash at bank and in hand	175,050	182,056	(7,005)
	2023 £	2022 £	Change £
Cash at bank and in hand	182,056	229,402	(47,346)

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds 2024 £
Fixed Assets		7,778		7,778
Current Assets	84,144	15,000	88,839	187,983
Current Liabilities			(16,524)	(16,524)
	<u>84,144</u>	<u>22,778</u>	<u>72,315</u>	<u>179,237</u>
Prior period comparison	Restricted Funds £	Designated Funds £	General Funds £	Total Funds 2023 £
Fixed Assets		9,171	-	9,171
Current Assets	96,776	15,000	106,257	218,033
Current Liabilities			(12,561)	(12,561)
	<u>96,776</u>	<u>24,171</u>	<u>93,696</u>	<u>214,643</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

15 ANALYSIS OF CHARITABLE FUNDS
For the year ended 31 March 2024

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	Fund c/fwd
	£	£	£	£	£
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	10,712	-	(12,088)		(1,376)
BBC Children in Need: Lockleaze Kids	14,600	29,998	(26,452)		18,146
Nisbet Charitable Trust: Phoenix	17,114	-	(12,861)		4,253
Quartet: Young Carers	5,127	-	(4,916)		211
Lottery: Sudanese Youth Theatre	2,977	-	(2,584)	(393)	-
Sufia	(1,370)	-	-	1,370	-
St Monica Trust: Making trust	9,829	19,786	(26,432)		3,183
Historic England: WttH	4,982	5,500	(9,847)	(635)	-
Ragdoll: Forge	4,325	11,000	(11,455)		3,870
GambleAware: The Long Group	9,209	23,115	(4,730)		27,594
Quartet: Thriving Theatre	2,989	-	(2,989)		-
Quartet: Core	5,350	-	(5,350)		-
Bristol City Council: East St Regen.	-	21,070	(20,850)	(220)	-
BCC: Warm Spaces	6,123	-	(3,701)		2,422
Historic England: Workhouse	-	5,000			5,000
Quartet: CCP	-	5,000	(1,959)		3,041
Quartet: Medlock	-	5,000	(4,317)		683
Singer Foundation: Elevate	-	12,000	(1,794)		10,206
Other small grants	4,809	7,130	(3,657)	(1,370)	6,912
Total restricted funds	96,776	144,599	(155,982)	(1,248)	84,144
Unrestricted funds					
General funds	93,696	179,857	(203,880)	1,248	70,922
<u>Designated funds</u>					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	9,171	-	-	-	9,171
Thresholds	5,000	-	-	-	5,000
	24,171	-	-	-	24,171
Total unrestricted funds	117,867	179,857	(203,880)	1,248	95,093
Total funds	214,643	324,456	(359,862)	-	179,237

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

16 ANALYSIS OF CHARITABLE FUNDS

Prior period - For the year ended 31 March 2023

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	Fund c/fwd
	£	£	£	£	£
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	90,000	-	(75,663)	(3,625)	10,712
BBC Children in Need: Lockleaze Kids	(193)	36,498	(21,705)	-	14,600
Nisbet Charitable Trust: Phoenix	1,639	27,329	(11,854)	-	17,114
Quartet: Young Carers	2,638	7,000	(4,511)	-	5,127
Lottery: Sudanese Youth Theatre	9,995	-	(7,018)	-	2,977
Sufia	3,720	-	(5,090)	-	(1,370)
St Monica Trust: Making trust	5,851	19,836	(15,858)	-	9,829
Historic England: WttH	5,903	-	(921)	-	4,982
WECA: Elevate	-	17,709	(19,324)	1,615	-
BCC: Warm Spaces	3,000	11,760	(8,637)	-	6,123
Ragdoll: Forge	-	11,000	(10,300)	3,625	4,325
GambleAware: The Long Group	-	12,114	(2,905)	-	9,209
Quartet: Thriving Theatre	-	5,000	(2,011)	-	2,989
Quartet: Core	-	10,000	(4,650)	-	5,350
WECA: Core	-	3,000	(3,000)	-	-
Other small grants	-	4,737	(4,690)	4,762	4,809
Total restricted funds	122,553	165,983	(198,137)	6,377	96,776
Unrestricted funds					
General funds	100,519	151,768	(152,214)	(6,377)	93,696
<u>Designated funds</u>					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	12,229	-	(3,058)	-	9,171
Thresholds	5,000	-	-	-	5,000
	27,229	-	(3,058)	-	24,171
Total unrestricted funds	127,748	151,768	(155,272)	(6,377)	117,867
Total funds	250,301	317,751	(353,409)	-	214,643

Restricted fund descriptions

Paul Hamlyn Foundation: Cornerstone - Three year (2020 to 2023) support for engagement of diverse communities in programme and workforce, plus sector development

BBC Children in Need: Lockleaze Kids - Support for drama and theatre workshops with children aged 5 to 9 years old in Lockleaze.

Nisbet Charitable Trust: Phoenix - Phoenix Theatre, weekly drama and theatre workshops for vulnerable young adults aged 16 to 25 years old.

Quartet: Young Carers - Weekly youth theatre for young carers, meeting online this year.

Lottery: Sudanese Youth Theatre - Support for weekly drama and theatre workshops for children from the Sudanese community of Bristol.

Sufia - A free participatory arts programme by and for Sudanese people living in Bristol. It includes; youth theatre, women's storytelling, men's drumming, creating arts intensives for young people, and Sudafest, a festival celebrating Sudanese culture and arts.

St Monica Trust - Supports Making Time 2, a creative arts group for over 55's including a home cooked hot meal.

Historic England: Welcome to the Hippodrome - funding support for a series of performances celebrating the historic Bedminster Hippodrome music hall.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

WECA: Elevate - Elevate, is a professional development scheme for practitioners who face barriers and challenges to pursuing a career in theatre due to a number of different circumstances, whether that was down to social or familial barriers, or health and wellbeing challenges.

Bristol City Council: Warm Spaces - A safe and welcoming space for communities, reducing isolation and making a positive impact on residents' mental health and wellbeing.

Ragdoll: Forge - Forge is a two-year (September 2022 to August 2024) theatre training programme led by women, for women. Over two years we are introducing young women to a range of theatre skills, and then helping them specialise in either production or theatre making.

Gamble Aware: The Long Group - The Long Group is a creative support group for people in recovery from gambling harm. Set up as a partnership with Addiction Recovery for All, The Long Group is a supportive, friendly environment supporting its members to live happy and healthy lives.

Quartet: Thriving Theatre - Thriving Theatre originated from acta's 2021 Hard Evidence project, a partnership with the Biomedical Research Centre. The project looked into using creative methods to disseminate scientific findings, in this case the importance of using mindfulness for trauma to support survivors of domestic violence. The cast of Hard Evidence were keen to continue working creatively with acta, and worked to set up Thriving Theatre, a creative support group for survivors of domestic abuse, beginning sessions in 2023.

Quartet: Core - £10,000 for design and development of a new, accessible and mobile friendly acta website.

WECA: Core - Funding to provide training for the CPD (continuing professional development) of the Director Oliver Jones.

Other small grants (various) - Various small grants to support the local programme.

Designated funds descriptions

Premises repairs reserve - Funding designated for major repairs and upgrades to the external and internal condition of the premises.

Equipment reserve - Funding designated to ensure acta have the capacity to maintain and upgrade technology without impacting on the day to day running of the organisation.

Thresholds - Donation to support current and future projects by acta.

Transfers between funds

Transfers to restricted funds are to cover the overspend on any restricted projects.

17 RELATED PARTY TRANSACTIONS

There were no related party transactions between the charity and the trustees or persons or entities connected to them during the year.

18 GOVERNMENT GRANTS

The charitable company received the following government grants:

	2024	2023
Arts Council England	81,472	81,472
Bristol City Council	41,470	20,400
	<u>122,942</u>	<u>101,872</u>

There are no unfulfilled conditions in respect of the government grants disclosed above (2023: none).

The charity did not benefit from any forms of government assistance during the year (2023: none).

ACTA COMMUNITY THEATRE LTD.

England & Wales - Charity number 800174

Accounts

Company no. 02157661
Charity no. 800174

acta Community Theatre Ltd
Report and Unaudited Financial
Statements
31 March 2023

acta Community Theatre Ltd

Reference and administrative details

For the year ended 31 March 2023

Company number	02157661
Charity number	800174
Registered office and operational address	actacentre Gladstone Street Bedminster Bristol BS3 3AY
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Jeanette Bain-Burnett (Chair, appointed 9 June 2023) Alex Bishop Stephanie Brammar (Resigned 26 September 2022) Ruth Cochrane John Davidson Barbara Dettering (resigned 9 June 2023) Kathryn Hopkins Maria Nilsson (Treasurer) Kerrie Schaefer
Key management personnel	Oliver Jones (Director) Bertel Martin (Finance and Operations Manager)
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

acta Community Theatre Ltd

Chair's report

For the year ended 31 March 2023

I'm proud to introduce my first trustees' report as Chair of acta theatre. From our home in Bedminster, acta has developed a powerful track record, across Bristol and beyond, working with groups who might not otherwise have access to the joy of participating in theatre. It's been moving this year to see the ongoing impact of acta's work on a wide range of groups and communities. The organisation created dozens of platforms for creative expression and personal development through our brilliant staff, creative associates and volunteers.

Our volunteers were recognised through the historic final round of Queen's Awards for Voluntary Service, presented to us by the Lord Lieutenant, Peaches Golding MBE. This was a meaningful moment of reflection and celebration, which summed up the spirit of acta.

I'd like to offer my sincere thanks to the leadership, staff team and wider circle of participants and volunteers who bring acta's work to life, as we look forward to another challenging and exciting year removing barriers to creative expression.

This year has seen further change in the organisation, especially in terms of governance with the appointment of a new Chair, Jeanette Bain-Burnett. Interim Chair, Stef Brammar, stepped down from the board at the end of 2022, having served the organisation through the transition to new leadership.

The organisation is feeling the benefit of having a stable and future facing leadership and delivery team with both our Director, Oliver Jones, and Finance and Operations Manager Bertel Martin completing their first two and one years with the company respectively. This year we're also celebrating thirty years since Ingrid Jones, our Associate Director, first started working for the organisation. Ingrid continues to lead many of our projects, directing several shows in our theatre every year.

Creatively, we have had an incredibly fruitful year running regular groups; impactful, bespoke projects; and CPD initiatives both online and in person.

We continued to deliver four youth theatre groups in Lockleaze through funding from Children in Need, as well as continuing to support up to 15 young people aged 16 to 25 years in our Phoenix group. We were also successful in a bid to Bristol City Council to deliver a youth theatre show with young people in Bedminster in Summer 2023. Additionally, our associate Hiba delivered a number of youth projects including a Sudanese Youth Theatre for young people aged 7 to 14 years who created their own devised performances including traditional Sudanese songs, Zola Tales, a theatre group who created a performance about Melket Aldar Abdallah, and a Mothers and Daughters story creation and podcast project. We also delivered Fen for Fun with Hiba, a creative holiday intensive for ages 7 to 14 including break dance, puppetry, drumming and visual art. Our young people's work was complemented by Lockleaze Little Legends, a project delivered by our associate Jody Cook, working with pre-school children and their families, with a focus on developing social skills, friendships and new creative skills.

Our Associates continued to receive vital support from core staff to lead projects for, by and with their communities, especially in fundraising. We also continued our international seminar series, our new CPD initiative, Elevate, and our Cornerstone Group. All of this was made possible by three years of generous support from the Paul Hamlyn Foundation, which came to an end in 2022 to 2023.

acta Community Theatre Ltd

Chair's report

For the year ended 31 March 2023

This year, Cornerstone worked with participants who have both physical and mental health challenges, and migrants from countries such as Turkey, Iran, Iraq, and Palestine. The production that the group created this year, 'Coming Home', was very well received by the audience and explored the nature of home and identity set in a dying world. As with all acta shows, the participants themselves came up with the subject matter and story, and it was fascinating to see that their focus was on the environmental crisis. Our further adult work included acta Company creating a moving and brave performance, Dying Matters, around themes of bereavement, and our day time adult group, Pick N Mix, who created a performance called Fixing Things, set in a repair shop and celebrating British comic traditions.

As well as our young people's work, Silent Heroine's Disco has been the main focus of Jody's work this year and our support to her. The production was first performed last year in a venue within Lockleaze. This year, her ambition was to creatively progress the production, and to take it on a short tour. Acta supported Jody to apply to Arts Council England for funding which was successful, and then to co-facilitate and direct the production and associated workshops. The production toured to acta itself as well as other venues in Bristol and Weston-super-Mare. The performances were accompanied by workshops exploring the themes of the show, run by Jody and other freelance artists.

Our seminar series continued to be well attended with excellent feedback from participating artists. We delivered three seminars this year, informed by suggestions from previous attendees of the seminar programme and acta's current practice. These included 'Scaling Up', 'Working Inclusively', and 'Story to Script'.

We piloted a new CPD programme, Elevate, where we recruited a cohort of 10 community theatre artists from a diverse array of backgrounds, and also opened up each session to other artists, many of whom attended most of the sessions. The programme received excellent feedback and will evolve in the future.

This year we have also initiated a new two year programme for people aged 15 to 25 who identify as a woman or as a girl and face barriers to being involved in theatre. The programme is free to attend, and requires no previous experience. The scheme offers workshops including acting, movement, puppetry, directing, script writing, set design, lighting and sound design, stage management, and costume design, led by experienced industry professionals. There are also mentoring sessions with a theatre professional, outings to the theatre, and the opportunity to complete a Silver Arts Award.

Alongside this breadth of work, we also raised funds from WECA to create and deliver a brand new project, Pathway, working with marginalised people in our community using creative activities to support them in their journey to further skills, volunteering and employment opportunities. Many of these participants, and those from our regular groups, also attended our new Creative Wellbeing Café weekly, to enjoy free creative activity and a safe, warm and welcoming space.

Jeanette Bain Burnett
Chair, acta Council of Management

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the unaudited financial statements for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

As a charity registered in England and Wales, the charitable company also reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

Structure, governance and management

The Charity is a charitable company limited by guarantee. It is governed by Memorandum and Articles of Association (September 1987), which provide details of the Council of Management and procedures for the Annual General Meeting, at which at least one third of trustees, those who have been longest in office, will be subject to retirement or rotation. The Memorandum of Association established the objects and powers of the charitable company, which is governed under its Articles of Association. The Council of Management act as both directors of the company and trustees of the charity, and give their time voluntarily and receive no financial benefits. The Council of Management meets twice monthly, and meetings are also attended by the Director and Finance and Operations Manager who work with the Chair and subcommittees to set the agenda. Trustees are also expected to serve on at least one of four subcommittees, which are currently responsible for Ambition & Quality, Environment, Finance, and Inclusivity & Relevance. Each subcommittee appoints a representative to report back on actions and proposals to be signed off by the full Council of Management.

The company accounts are reviewed by the trustees on a quarterly basis to ensure annual targets will be met, with the Treasurer attending twice monthly finance subcommittee meetings with the Director and Finance and Operations Manager prior to reporting back to the full Council of Management.

Employees are consulted on issues of concern to them through weekly company meetings and have been kept informed on specific matters directly by the Director and Finance and Operations Manager, in addition to regular supervision meetings. There is regular communication between management members and employees, both through the Director and Finance and Operations Manager, the Artistic Directorate and staff reports to the Council of Management.

The Director liaises with the trustees on the annual job review process for each employee.

The charity has implemented a number of detailed policies in relation to all aspects of personnel matters including Equality, Diversity & Inclusion, Health & Safety and Volunteers.

Full details of the business plan and policies are available from the actacentre.

Public benefit

All of acta's work exists for the benefit of the public, to bring about positive change for individuals and the community through promoting active, creative participation in theatre.

acta exists to support vulnerable people and marginalised communities; for those who may have low confidence and self worth; live in isolation, or suffer poor mental and physical health.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2023

acta's tried and tested method, which uses a combination of sharing stories and experiences, developing imaginations and creativity, devising and performing theatre, has been proven to:

- Reduce social isolation by working with partner agencies to identify and engage potential beneficiaries in creative social activities;
- Improve well being by being part of a team, being valued, raising self esteem and self worth;
- Improve self confidence and transferable skills by developing skills in presentation, language, communication, cooperative working; and
- Improve relationships between cultures and generations by working together across cultures and generations to develop mutual respect, and make new friendships.

acta creates high quality and relevant community theatre, whilst also making happier, healthier and more connected people.

Core values are:

Participation	acta exists to provide access to participation in the arts for the most vulnerable and excluded sections of society;
Ownership	acta is committed to co-creation of all artistic product, with participants and professional facilitators sharing equal status;
Excellence	Excellence in facilitation, in performance process, in co-production and in the product;
Inclusiveness	acta is committed to providing equal opportunities to people without privilege, engaging marginalised people and promoting intercultural and intergenerational dialogue through theatre;
Partnership	acta is committed to proactively developing collaborations and partnerships within arts and wider sectors at local, national and international levels; and
Valuing people	acta is a caring organisation that listens to and supports vulnerable people, valuing their stories, cultural heritage and life experiences and enabling them to share these assets through making new theatre.

The Company has delivered 392 workshops (12% online and 88% in person) with 248 people of all ages (two thirds with children and young adults up to 25 years.)

This programme has enabled the production of 7 original new shows, acta staff also supported acta associates Jody Cook to produce Silent Heroines Disco, and Hiba Abdulaziz to organise Sudafest- a cultural Sudanese festival, Sudanese Youth Theatre and Sufia- a Sudanese girls story telling group.

We were also fortunate to receive funding to launch a new initiative, the Wellbeing Café. The aim of the café is to reduce isolation and offer arts activity to help improve people's wellbeing. With huge support from our volunteering team, one day a week we provide a space where people can have a coffee and cake, meet friends or have a chat with volunteers, and a drop in arts activity that people can do on their own or with friends.

With funding provided by WECA, we piloted Pathway. This was a programme that enabled participants to explore their future aspirations through creative play. The WECA fund also allowed us to pilot a new approach to support professional development in our Elevate project. Elevate saw 40 creative practitioners develop their creative and business skills in the programme.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2023

Our professional development programme got an extra boost with funding from Ragdoll that allowed us to offer free theatre skills training to young girls aged 16 to 25. Forge started in September and is a 2 year development programme for young girls that will allow them to complete an Arts Award.

The company continuously reviews its aims and objectives to ensure that activities are developed in accordance with stated charitable purposes. Trustees have referred to the Charity Commission's general guidance on public benefit to review acta's aims and objectives and in planning future activities.

Aims and objectives

The Memorandum and Articles of Association describe our objects as follows:

- Instigate and supervise drama projects for youth and community groups;
- Provide all sections of society with the opportunity to participate in theatre;
- Supervise drama sessions with people who are encouraged to create and perform their own;
- Identify (in conjunction with others if necessary) areas and communities in which theatre activities are lacking and to remedy deficiencies identified as a result;
- Design projects which emphasise the educational aspects of workshops and the personal and social development of individuals within a group; and
- Supervise projects which are designed to assist community development.

Purpose – strategic aims

acta believes that theatre is for everyone, and exists to promote opportunities to access theatre and the related arts.

The Company works to a diversity action plan with the following strategic aims:

- acta workshops are open to everyone within the project target group;
- acta will make no charges to participants for workshops, and keep box office prices to a minimum, to ensure people are not prevented from participating for economic reasons;
- Workshops and performance venues are always welcoming, and accessible to the needs of the specific target group;
- acta will endeavour to provide transport to workshops for participants who may not otherwise be able to attend; and
- acta's artistic policy is to give all participants an equal opportunity to be involved in the project, with people encouraged to develop their own roles within the group. Project participants devise all acta shows, thus ensuring their relevance to the communities with which we are working.

Achievements and performance – a review of activities

Despite a challenging year, acta has delivered a significant artistic and activity programme, and started to explore new areas and opportunities to put the skills of the staff and the resources of the organisation to the benefit of the communities it serves.

Key programme activities

Connecting People

Acta's workshops are almost all in person, with the exception of some of the Young Carers sessions. This has helped people reconnect and introduced new people to our workshops.

The Wellbeing Café has been a good addition to providing another approach for people to connect with friends and introduce new people to the acta's community.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2023

Cornerstone

The third year of the three year Cornerstone programme, supported by Paul Hamlyn Fund (PHF), enabled acta staff to support acta associates to develop projects and apply for funding to bring them to reality, it also supported a short outreach programme to engage with refugees and supported them to take part in regular acta workshops.

We supported Jody Cook to develop a production of Silent Heroines Disco at a new venue in Lockleaze, and worked with Hiba Elhindi to apply for funding for her work with Sudanese young people and families.

The PHF investment also supports the Company's sector development initiatives, which include the seminar series, digital resources and community theatre facilitator training. The seminar series is still online and we delivered three seminars through the year, with a national and international focus.

Youth theatre

The Lockleaze Kids group workshops, supported by BBC Children in Need, continue to meet in person and had an active programme leading to a production planned for May 2023, performed at the acta centre.

International

This year has been one of consolidation and adapting to the new working culture. This has meant that international work dropped down the priority list but is still in acta's plans.

Financial and reserves review

The company managed to add to its programme of workshops, projects and activities, but a standstill of funding from ACE and Bristol City Council alongside increases in utility prices and increases in overheads means we will see a drop in our unrestricted, general reserves down to £93,697.

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. acta has established a policy whereby the unrestricted funds not committed to, or invested in tangible fixed assets held by the charity (general funds), should be three months' normal operating costs, circa £100,000, although trustees recognise that this is challenging to meet in the current climate.

Although the charity's reserves currently fall slightly short, the charity will work towards meeting its reserves target, and are exploring new sources of funding and opportunities for income generation that tie in with acta's vision and values. The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Risk management

The trustees work closely with the Director And Finance and Operations Manager to manage risks associated with the management of the Company.

The company continues to invest in fundraising, and to diversify its funding sources and activities, to hedge against the potential loss of income. The company benefits from a clear fundraising strategy, and has secured funding from Arts Council England until 2026 and Bristol City Council Culture until 2024.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2023

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 12 September 2023 and signed on their behalf by



Jeanette Bain-Burnett
Chair, acta Council of Management

Independent examiner's report

To the trustees of

acta Community Theatre Ltd

I report to the trustees on my examination of the accounts of acta Community Theatre Ltd (the charitable company) for the year ended 31 March 2023, which are set out on pages 10 to 26.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Guy Blake

Date: 13 September 2023

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

acta Community Theatre Ltd

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	-	113,786	113,786	135,214
Charitable activities	4	165,983	21,443	187,426	316,337
Other trading activities	5	-	15,468	15,468	2,545
Investments		-	1,071	1,071	27
Total income		<u>165,983</u>	<u>151,768</u>	<u>317,751</u>	<u>454,123</u>
Expenditure on:					
Raising funds		-	85,877	85,877	69,902
Charitable activities		<u>198,137</u>	<u>69,394</u>	<u>267,531</u>	<u>291,788</u>
Total expenditure	6	<u>198,137</u>	<u>155,271</u>	<u>353,408</u>	<u>361,690</u>
Net income / (expenditure)		(32,154)	(3,503)	(35,657)	92,433
Transfers between funds		<u>6,377</u>	<u>(6,377)</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	(25,777)	(9,880)	(35,657)	92,433
Reconciliation of funds:					
Total funds brought forward		<u>122,553</u>	<u>127,748</u>	<u>250,301</u>	<u>157,868</u>
Total funds carried forward		<u><u>96,776</u></u>	<u><u>117,868</u></u>	<u><u>214,644</u></u>	<u><u>250,301</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the accounts.

acta Community Theatre Ltd

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	10		<u>9,171</u>	<u>12,229</u>
Current assets				
Debtors	11	35,978		24,802
Cash at bank and in hand		<u>182,056</u>		<u>229,402</u>
		218,034		254,204
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(12,561)</u>		<u>(16,132)</u>
Net current assets			<u>205,473</u>	<u>238,072</u>
Net assets	13		<u>214,644</u>	<u>250,301</u>
Funds	14			
Restricted funds			96,776	122,553
Unrestricted funds				
Designated funds			24,171	27,229
General funds			<u>93,697</u>	<u>100,519</u>
Total charity funds			<u>214,644</u>	<u>250,301</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper 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 Company 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 company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 12 September 2023 and signed on their behalf by



Jeanette Bain-Burnett
Chair, acta Council of Management

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

acta Community Theatre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted, general reserves of £93,697, and a cash balance of £182,056. The trustees therefore consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2023	2022
Raising funds	30%	24%
Charitable activities	70%	76%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Stage equipment	25% reducing balance
Office fittings and equipment	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

i) 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.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

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.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	-	135,214	135,214
Charitable activities	294,107	22,230	316,337
Other trading activities	-	2,545	2,545
Investments	-	27	27
Total income	294,107	160,016	454,123
Expenditure on:			
Raising funds	-	69,902	69,902
Charitable activities	232,443	59,345	291,788
Total expenditure	232,443	129,247	361,690
Net income	61,664	30,769	92,433
Transfers between funds	16,938	(16,938)	-
Net movement in funds	78,602	13,831	92,433

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Core funding:				
Arts Council England NPO Funding	-	81,472	81,472	81,472
Bristol City Council Key Arts Provider	-	20,400	20,400	20,400
Singer Foundation	-	-	-	11,987
Thresholds Ltd	-	-	-	10,000
The 29th May 1961 Charity	-	-	-	5,000
Coronavirus Job Retention Scheme grant	-	-	-	610
Donations	-	11,914	11,914	5,745
Total income from donations	-	113,786	113,786	135,214

All income from donations and legacies in the prior year was unrestricted.

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants > £5,000			
BBC Children in Need: Lockleaze Kids	36,498	-	36,498
St Monica Trust: Making time	19,836	-	19,836
Nisbet Charitable Trust	17,329	-	17,329
WECA: Core	13,000	-	13,000
The long group	12,114	-	12,114
Well being café	11,760	-	11,760
Ragdoll: Forge	11,000	-	11,000
Nisbet Charitable Trust: Phoenix	10,000	-	10,000
Quartet: Young carers	7,000	-	7,000
Quartet: Thriving theatre	5,000	-	5,000
WECA:Elevate	17,709	-	17,709
Other grants < £5,000	4,737	-	4,737
Total grants	165,983	-	165,983
Box office and ticket sales	-	3,735	3,735
Fee income	-	17,708	17,708
Total income from charitable activities	165,983	21,443	187,426

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities (continued)

Prior period comparative

	Restricted £	Unrestricted £	2022 Total £
Grants > £5,000			
Paul Hamlyn Foundation	180,000	-	180,000
BBC Children in Need	21,459	-	21,459
EU Creative Europe: RAPPORT	20,000	-	20,000
St Monica Trust	19,836	-	19,836
People's Postcode Lottery	10,890	-	10,890
Nisbet Charitable Trust	10,000	-	10,000
National Lottery	9,995	-	9,995
West of England Combined Authority	9,982	-	9,982
Other grants < £5,000	<u>11,945</u>	<u>-</u>	<u>11,945</u>
Total grants	294,107	-	294,107
Box office and ticket sales	-	3,961	3,961
Fee income	<u>-</u>	<u>18,269</u>	<u>18,269</u>
Total income from charitable activities	<u>294,107</u>	<u>22,230</u>	<u>316,337</u>

5. Income from other trading activities

	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Premises hire	-	12,840	12,840	1,354
Theatre bar sales	-	1,402	1,402	1,184
Café sales	-	1,226	1,226	7
Total income from other trading activities	<u>-</u>	<u>15,468</u>	<u>15,468</u>	<u>2,545</u>

All income from other trading activities in the prior year was unrestricted.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	47,515	112,316	77,715	237,546
Freelance fees	-	36,211	-	36,211
Premises costs	-	-	21,532	21,532
Vehicle hire	-	3,020	-	3,020
Production costs	-	9,229	-	9,229
Office costs	-	-	6,716	6,716
Insurance	-	-	7,414	7,414
Travel and accommodation	-	685	-	685
Depreciation	-	3,058	-	3,058
Print, publicity and documentation	-	9,361	-	9,361
Venue hire	-	3,522	-	3,522
Participant expenses	-	4,534	-	4,534
Training	-	-	3,927	3,927
Audit and accountancy	-	-	2,402	2,402
Affiliations and subscriptions	-	-	570	570
Bank charges	-	-	529	529
Bar/ café costs	2,152	-	-	2,152
Donations made	-	-	1,000	1,000
Sub-total	49,667	181,936	121,805	353,408
Allocation of support and governance costs	<u>36,210</u>	<u>85,595</u>	<u>(121,805)</u>	<u>-</u>
Total expenditure	<u>85,877</u>	<u>267,531</u>	<u>-</u>	<u>353,408</u>

Total governance costs for the year were £2,402.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	48,611	157,113	43,472	249,196
Freelance fees	-	42,877	-	42,877
Premises costs	-	-	20,131	20,131
Vehicle hire	-	1,735	-	1,735
Production costs	-	6,846	-	6,846
Office costs	-	-	7,815	7,815
Insurance	-	-	7,043	7,043
Travel and accommodation	-	507	-	507
Depreciation	-	3,860	-	3,860
Print, publicity and documentation	-	4,370	-	4,370
Venue hire	-	4,465	-	4,465
Participant expenses	-	1,202	-	1,202
Training	-	-	2,998	2,998
Audit and accountancy	-	-	7,813	7,813
Affiliations and subscriptions	-	-	744	744
Bank charges	-	-	88	88
Sub-total	48,611	222,975	90,104	361,690
Allocation of support and governance costs	<u>21,291</u>	<u>68,813</u>	<u>(90,104)</u>	<u>-</u>
Total expenditure	<u>69,902</u>	<u>291,788</u>	<u>-</u>	<u>361,690</u>

Total governance costs were £7,813.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

7. Net movement in funds

This is stated after charging:

	2023	2022
	£	£
Depreciation	3,058	3,860
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	41	45
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	1,650	1,500
▪ Other services	-	5,399
	<u> </u>	<u> </u>

Trustee reimbursed expenses relate to travel expenses for one trustee (2022: one trustee).

8. Staff costs and numbers

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	217,226	226,710
Social security costs	15,347	17,309
Pension costs	4,973	5,177
	<u> </u>	<u> </u>
	<u>237,546</u>	<u>249,196</u>

No employee earned more than £60,000 during the current or prior year.

The key management personnel of the charitable company comprise the Trustees, Executive Director and Finance and Operations manager. The total employee benefits of the key management personnel were £91,195 (2022: £82,073).

	2023	2022
	No.	No.
Average head count	<u>7.5</u>	<u>8.5</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

10. Tangible fixed assets

	Stage equipment £	Office fittings & equipment £	Total £
Cost			
At 1 April 2022	122,606	62,742	185,348
Additions in year	-	-	-
At 31 March 2023	<u>122,606</u>	<u>62,742</u>	<u>185,348</u>
Depreciation			
At 1 April 2022	117,250	55,869	173,119
Charge for the year	1,339	1,719	3,058
At 31 March 2023	<u>118,589</u>	<u>57,588</u>	<u>176,177</u>
Net book value			
At 31 March 2023	<u>4,017</u>	<u>5,154</u>	<u>9,171</u>
At 31 March 2022	<u>5,356</u>	<u>6,873</u>	<u>12,229</u>

11. Debtors

	2023 £	2022 £
Trade debtors	9,311	350
Prepayments	3,756	3,606
Other debtors	22,911	20,846
	<u>35,978</u>	<u>24,802</u>

12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	223	7,338
Accruals	1,980	1,800
Other taxation and social security	9,054	5,759
Other creditors	1,304	1,235
	<u>12,561</u>	<u>16,132</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	9,171	-	9,171
Current assets	96,776	15,000	106,258	218,034
Current liabilities	-	-	(12,561)	(12,561)
Net assets at 31 March 2023	<u>96,776</u>	<u>24,171</u>	<u>93,697</u>	<u>214,644</u>
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	12,229	-	12,229
Current assets	122,553	15,000	116,651	254,204
Current liabilities	-	-	(16,132)	(16,132)
Net assets at 31 March 2022	<u>122,553</u>	<u>27,229</u>	<u>100,519</u>	<u>250,301</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	90,000	-	(75,663)	(3,625)	10,712
BBC Children in Need: Lockleaze Kids	(193)	36,498	(21,705)	-	14,600
Nisbet Charitable Trust: Phoenix	1,639	27,329	(11,854)	-	17,114
Quartet: Young Carers	2,638	7,000	(4,511)	-	5,127
Lottery: Sudanese Youth Theatre	9,995	-	(7,018)	-	2,977
Sufia	3,720	-	(5,090)	-	(1,370)
St Monica Trust: Making time	5,851	19,836	(15,858)	-	9,829
WECA:Elevate	-	17,709	(19,324)	1,615	-
Wellbeing café	3,000	11,760	(8,637)	-	6,123
Ragdoll: Forge	-	11,000	(10,300)	3,625	4,325
GambleAware: The long group	-	12,114	(2,905)	-	9,209
Quartet: Thriving theatre	-	5,000	(2,011)	-	2,989
Quartet: Core	-	10,000	(4,650)	-	5,350
WECA: Core	-	3,000	(3,000)	-	-
Other small grants	5,903	4,737	(5,611)	4,762	9,791
Total restricted funds	122,553	165,983	(198,137)	6,377	96,776
Unrestricted funds					
<i>Designated funds:</i>					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	12,229	-	(3,058)	-	9,171
Thresholds	5,000	-	-	-	5,000
<i>Total designated funds</i>	27,229	-	(3,058)	-	24,171
General funds	100,519	151,768	(152,213)	(6,377)	93,697
Total unrestricted funds	127,748	151,768	(155,271)	(6,377)	117,868
Total funds	250,301	317,751	(353,408)	-	214,644

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Prior period comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	8,955	180,000	(103,213)	4,258	90,000
BBC Children in Need: Lockleaze Kids	7,201	21,459	(28,853)	-	(193)
Nisbet Charitable Trust: Phoenix	4,300	10,000	(12,661)	-	1,639
Community Fund: Holding On	5,041	-	(5,041)	-	-
EU Creative Europe: RAPPORT	4,507	20,000	(37,102)	12,595	-
Bramble Trust: Young Carers	2,000	-	(2,000)	-	-
Quartet: Lockleaze YT	4,900	-	(4,900)	-	-
Stop the Loan Sharks: Lockleaze Stories	5,047	-	(5,047)	-	-
Quartet: Young Carers	-	4,945	(2,307)	-	2,638
Lottery: Sudanese Youth Theatre	-	9,995	-	-	9,995
Sufia	-	4,000	(280)	-	3,720
St Monica Trust	-	19,836	(13,985)	-	5,851
Postcode Lottery: Pick n Mix	-	10,890	(4,987)	-	5,903
WECA: Turn Up	-	9,982	(10,067)	85	-
Wellbeing café	-	3,000	-	-	3,000
Other small grants (various)	2,000	-	(2,000)	-	-
Total restricted funds	43,951	294,107	(232,443)	16,938	122,553
Unrestricted funds					
<i>Designated funds:</i>					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	13,937	-	(3,860)	2,152	12,229
Thresholds	-	-	-	5,000	5,000
<i>Total designated funds</i>	<i>23,937</i>	<i>-</i>	<i>(3,860)</i>	<i>7,152</i>	<i>27,229</i>
General funds	89,980	160,016	(125,387)	(24,090)	100,519
Total unrestricted funds	113,917	160,016	(129,247)	(16,938)	127,748
Total funds	157,868	454,123	(361,690)	-	250,301

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds

Paul Hamlyn Foundation: Cornerstone	Three year (2020 to 2023) support for engagement of diverse communities in programme and workforce, plus sector development.
BBC Children in Need: Lockleaze Kids	Support for drama and theatre workshops with children aged 5 to 9 years in Lockleaze.
Nisbet Charitable Trust: Phoenix	Phoenix Theatre, weekly drama and theatre workshops for vulnerable young adults aged 16 to 25 years, funded by Nisbet Charitable Trust.
Quartet: Young Carers	Weekly youth theatre for young carers, meeting online this year.
Lottery: Sudanese Youth Theatre	Support for weekly drama and youth theatre workshops for children from the Sudanese community of Bristol.
Sufia	A free participatory arts programme by and for Sudanese people living in Bristol. It includes; youth theatre, women's storytelling, men's drumming, creative arts intensives for young people, and Sudafest - a festival celebrating Sudanese culture and arts.
St Monica Trust	Supports Making Time 2, a creative arts group for over 55's including a home cooked hot meal.
WECA: Elevate	Elevate, is a professional development scheme for practitioners who face barriers and challenges to pursuing a career in theatre due to a number of different circumstances, whether that was down to social or familial barriers, or health and wellbeing challenges.
Wellbeing café	A safe and welcoming space for communities, reducing isolation and making a positive impact on residents' mental health and wellbeing.
Ragdoll: Forge	Forge is a two-year (September 2022 to August 2024) theatre training programme led by women, for women. Over two years we are introducing young women to a range of theatre skills, and then helping them specialise in either production or theatre making.
Gamble Aware: The Long Group	The Long Group is a creative support group for people in recovery from gambling harm. Set up as a partnership with Addiction Recovery for All, The Long Group is a supportive, friendly environment supporting its members to live happy and healthy lives.

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Quartet: Thriving Theatre Thriving Theatre originated from acta's 2021 Hard Evidence project, a partnership with the Biomedical Research Centre. The project looked into using creative methods to disseminate scientific findings, in this case the importance of using mindfulness for trauma to support survivors of domestic violence.

The cast of Hard Evidence were keen to continue working creatively with acta, and worked to set up Thriving Theatre, a creative support group for survivors of domestic abuse, beginning sessions in 2023.

Quartet: Core £10,000 for design and development of a new, accessible and mobile friendly acta website.

WECA: Core Funding to providing training for the CPD (continual professional develop) of the Director Oliver Jones.

Other small grants (various) Various smaller grants to support the local programme.

Prior period funds:

Postcode Lottery: Pick n Mix A weekly, creative arts group for over 55's, which includes a home cooked hot meal.

Community Fund: Holding On Creative support for isolated older people (Making Time group) through lockdown.

EU Creative Europe: RAPPORT A two year refugee integration partnership project during 2020 and 2021, bringing together local people from different nationalities and sharing theatre across Europe.

Bramble Trust: Young Carers Weekly youth theatre for young carers, meeting online this year.

Quartet: Lockleaze YT A youth theatre for older children and young people in Lockleaze.

Stop the Loan Sharks: Lockleaze Stories A weekly community theatre company of adults in Lockleaze, creating a radio drama from their theatre show that raised awareness of debt and loan sharks.

WECA: Turn Up Working with Muslim women and girls in St Pauls, Bristol. Using audio technology, the group recorded their own podcast, reflecting on issues relevant to them.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of designated funds

Premises repairs reserve Funding designated for major repairs and upgrades to the external and internal condition of the premises.

Equipment reserve Funding designated to ensure acta have the capacity to maintain and upgrade technology without impacting on the day to day running of the organisation.

Thresholds Donation to support current and future projects by acta.

Transfers between funds

Transfers to restricted funds are to cover the overspend on restricted projects.

15. Related party transactions

There were no related party transactions in the year.

16. Government grants

The charitable company receives government grants, comprising Key Arts Provider funding made by the local authority and National Portfolio Funding from the Arts Council to fund the programmes of acta Community Theatre Ltd. The total value of these grants is shown below. There were no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

	Restricted	Unrestricted	2023 Total
	£	£	£
Arts Council England NPO Funding	-	81,472	81,472
Bristol City Council Key Arts Provider	-	20,400	20,400
Total government grants	-	101,872	101,872

Prior year comparative

	Restricted	Unrestricted	2022 Total
	£	£	£
Arts Council England NPO Funding	-	81,472	81,472
Bristol City Council Key Arts Provider	-	20,400	20,400
National Lottery	9,995	-	9,995
West of England Combined Authority	9,982	-	9,982
Coronavirus Job Retention Scheme grant	-	610	610
Total government grants	19,977	102,482	122,459

ACTA COMMUNITY THEATRE LTD.

England & Wales - Charity number 800174

Accounts

Company no. 02157661
Charity no. 800174

acta Community Theatre Ltd
Report and Unaudited Financial
Statements
31 March 2022

acta Community Theatre Ltd

Reference and administrative details

For the year ended 31 March 2022

Company number 02157661

Charity number 800174

Registered office and operational address
actacentre
Gladstone Street
Bedminster
Bristol
BS3 3AY

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Alex Bishop	
Stephanie Brammar	Acting Chair
Ruth Cochrane	
John Davidson	
Barbara Dettering	
Stephen Fenton	(resigned 7 July 2021)
Kathryn Hopkins	
Maria Nilsson	Treasurer
Dr Kerrie Schaefer	
Charlotte Williams	(resigned 3 August 2021)

Secretary Stephen Fenton (resigned 7 July 2021)

Key management personnel	Oliver Jones	Artistic Director	
	Helen Tomlin	Executive Director	(resigned 31 March 2022)
	Bertel Martin	Executive Director	(appointed 31 March 2022)

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent examiners Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

acta Community Theatre Ltd

Chair's report

For the year ended 31 March 2022

This past 12 months has been one of transition, change and recovery.

Our new Director, Oliver Jones, completed his first year in post, and at the end of the year our Finance and Evaluation Manager, Helen Tomlin stepped down, having spent nearly 30 years with the organisation in a variety of roles, including Executive Director. Helen was replaced by Bertel Martin, in the new role of Finance and Operations Manager, who joined the company in February 2022. Our Marketing and Communications Coordinator, Clare Gosling, also stepped down to pursue new opportunities and she was replaced by Rosa Martyn, who joined us from Visual Arts South West, in January 2022. We sincerely thank both Helen and Clare for their hard work and dedication to the company, and welcome Rosa and Bertel into their roles.

As society began to open up again post-pandemic, acta was able to reconvene many of its groups face to face, and to start planning work for the future.

Year two of our Paul Hamlyn Foundation funded Cornerstone project supported our Associates Jody Cook and Hiba Elhindi to create ground-breaking theatre and events including 'Silent Heroine's Disco' in Lockleaze, working with a diverse cast of women from all over Bristol, and Sudafest a celebration of Sudanese arts and culture, at our base in Bedminster. We also created our first ever podcast, 'Chocolate Biscuits' in collaboration with acta Associate Mohamed Jama, with girls aged 11-17 yrs from the Somali and Sudanese communities.

Our Foundation worker, Maryam Rutter, worked as an assistant on many of our projects and at the same time made invaluable connections into new communities in Bristol that we hope to work with in the future. As part of Cornerstone we also delivered a series of 6 seminars and online workshops for professional community theatre-makers and socially engaged artists.

The culmination of our two and a half year Creative Europe-funded Rapport project saw us continue to work alongside partner organisations based in Sweden, Poland and Spain to create a powerful production entitled 'You can't grow melons in the UK', with refugees, asylum seekers and migrants performing alongside members of our host community in Bristol. We also delivered an international seminar, 'Creating Theatre Internationally - the power of collaboration', exploring the nature of this partnership over the period of the project. The legacy of this project is a documentary film and publication showcasing all of the work undertaken.

Enhancing our offer to young people, we were fortunate enough to receive three-year funding from Children in Need to provide four youth theatre groups for ages 5-18 yrs in Lockleaze as well as delivering Arts Awards and holiday activities. Our other young people's work saw us continue our Young Carers group online, provide a young people's group aged 8-13 yrs, Performing Harts, in Hartcliffe and Withywood, and reconvene our Phoenix group, for isolated young adults, at the actacentre.

Our adult work was boosted by three-year funding from St Monica's Trust to continue our Making Time group, with the addition of a new peer-support element, and extend our partnership with Fareshare, who provide the food for the hot meal, and Bristol Community Transport. Our regular adult group 'The Thursday's' had a re-branding, and are now known as 'Pick N Mix', and are working towards a show in 2022, and acta co delivered a hugely successful Xmas show, 'Footsteps in the Snow', and continue to meet to create their next production in 2022.

acta Community Theatre Ltd

Chair's report

For the year ended 31 March 2022

In this year of transition, I would like to thank the staff, old and new, for their continued hard work and expertise, and our Council of Management for their support and wisdom. We are, as ever, thankful to all of our funders including Arts Council England and Bristol City Council, without whose support, much of this extraordinary work would not be possible. I would especially like to thank our participants, volunteers and audiences for their continued creativity, passion and commitment, without which acta would not be able to flourish. I very much look forward to seeing acta thrive in the future, making collaborations locally, city-wide, nationally and internationally, and advancing its reputation as a world-class community theatre.



Stephanie Brammar
Acting Chair, acta Council of Management

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the unaudited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

As a charity registered in England and Wales, the charitable company also reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

Structure, governance and management

The Charity is a charitable company limited by guarantee.

It is governed by Memorandum and Articles of Association (September 1987), which provide details of the Council of Management and procedures for the Annual General Meeting, at which at least one third of trustees, those who have been longest in office, will be subject to retirement or rotation. The Memorandum of Association established the objects and powers of the charitable company, which is governed under its Articles of Association. The Council of Management act as both Directors of the Company and trustees of the Charity, and give their time voluntarily and receive no financial benefits.

The Council of Management meets bi-monthly, and meetings are also attended by the Director and Finance and Evaluation Director who work with the Chair and sub-committees to set the agenda. Trustees are also expected to serve on at least one of four sub-committees, which are currently responsible for Ambition & Quality, Environment, Finance, and Inclusivity & Relevance. Each sub-committee appoints a representative to report back on actions and proposals to be signed off by the full Council of Management.

The Company accounts are reviewed by the trustees on a quarterly basis to ensure annual targets will be met, with the Treasurer attending bi-monthly finance subcommittee meetings with Director and Finance and Evaluation Director prior to reporting back to the full Council of Management.

Company and charity law requires the trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping accurate and complete accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are further responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Employees are consulted on issues of concern to them through weekly Company meetings and have been kept informed on specific matters directly by The Director and Finance and Evaluation Director, in addition to regular supervision meetings. There is regular communication between management members and employees, both through the Director and Finance and Evaluation Director, the Artistic Directorate and staff reports to the Council of Management.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2022

The Director liaises with the trustees on the annual job review process for each employee.

The Charity has implemented a number of detailed policies in relation to all aspects of personnel matters including Equality, Diversity & Inclusion, Health & Safety and Volunteers.

Full details of the business plan and policies are available from the actacentre.

Public benefit

All of acta's work exists for the benefit of the public, to bring about positive change for individuals and the community through promoting active, creative participation in theatre.

acta exists to support vulnerable people and marginalised communities; for those who may have low confidence and self-worth; live in isolation; suffer poor mental and physical health.

acta's tried and tested method, which uses a combination of sharing stories and experiences, developing imaginations and creativity, devising and performing theatre, has been proven to:

- **Reduce social isolation:** working with partner agencies to identify and engage potential beneficiaries in creative social activities;
- **Improve well-being:** being part of a team, being valued, raising self-esteem and self-worth;
- **Improve self-confidence and transferable skills:** developing skills in presentation, language, communication, co-operative working; and
- **Improve relationships between cultures and generations:** working together across cultures and generations to develop mutual respect, and make new friendships.

acta creates high quality and relevant community theatre, whilst also making happier, healthier and more connected people.

Core values are:

Participation	acta exists to provide access to participation in the arts for the most vulnerable and excluded sections of society;
Ownership	acta is committed to co-creation of all artistic product, with participants and professional facilitators sharing equal status;
Excellence	Excellence in facilitation, in performance process, in co-production and in the product;
Inclusiveness	acta is committed to providing equal opportunities to people without privilege, engaging marginalised people and promoting intercultural and intergenerational dialogue through theatre;
Partnership	acta is committed to proactively developing collaborations and partnerships within arts and wider sectors at local, national and international levels; and
Valuing people	acta is a caring organisation that listens to and supports vulnerable people, valuing their stories, cultural heritage and life experiences and enabling them to share these assets through making new theatre.

With the lifting of Covid restrictions acta examined what was appropriate for each group and project in regards to face to face meetings and online sessions. Groups also rose to the opportunities presented to them by creating online theatre which has added to our programme delivery this year.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2022

The Company has delivered **291 workshops** (12% online and 88% in person) with **237 people** of all ages (two thirds of children and young adults up to 25 years).

This programme has enabled the production of **7 original new shows** and the return of **Clippies and Hard Evidence** that were performed to live audiences along with **Sudafest**, a cultural Sudanese festival held over a day at the acta centre.

The Company continuously reviews its aims and objectives to ensure that activities are developed in accordance with stated charitable purposes. Trustees have referred to the Charity Commission's general guidance on public benefit to review acta's aims and objectives and in planning future activities.

Aims and objectives

The Memorandum and Articles of Association describe our objects as follows:

- Instigate and supervise drama projects for youth and community groups;
- Provide all sections of society with the opportunity to participate in theatre;
- Supervise drama sessions with people who are encouraged to create and perform their own show;
- Identify (in conjunction with others if necessary) areas and communities in which theatre activities are lacking and to remedy deficiencies identified as a result;
- Design projects which emphasise the educational aspects of workshops and the personal and social development of individuals within a group; and
- Supervise projects which are designed to assist community development.

Purpose – strategic aims

acta believes that theatre is for everyone, and exists to promote opportunities to access theatre and the related arts.

The Company works to a diversity action plan with the following strategic aims:

- acta workshops are open to everyone within the project target group;
- acta will make no charges to participants for workshops, and keep box office prices to a minimum, to ensure people are not prevented from participating for economic reasons;
- workshops and performance venues are always welcoming, and accessible to the needs of the specific target group;
- acta will endeavour to provide transport to workshops for participants who may not otherwise be able to attend; and
- acta's artistic policy is to give all participants an equal opportunity to be involved in the project, with people encouraged to develop their own roles within the group. Project participants devise all acta shows, thus ensuring their relevance to the communities with which we are working.

Achievements and performance – a review of activities

Despite a challenging year, acta has delivered significant artistic programme activity this year, which has included exciting work with the acta associates, a series of online films, seminars and CPD workshops, Sudafest and showing Footsteps in the Snow.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2022

Key programme activities

Connecting People

With the majority of our groups returning to face-to-face meetings Making Time and the Malcolm X Elders Theatre Company were important in the lives of participants in enabling them to meet up with other members of their community and engage in activities that supported their mental health and connecting them to others. The Young Carers continued to meet online, but found having that space to talk and share with others valuable.

Cornerstone

The second year of the three-year Cornerstone programme, supported by Paul Hamlyn Fund (PHF), enabled acta staff to support acta associates to develop projects and apply for funding to bring them to reality. It also supported a short outreach programme to engage with refugees and supported them to take part in regular acta workshops.

We supported Jody Cook to develop a production of Silent Heroines Disco at a new venue in Lockleaze, and worked with Hiba Elhindi to apply for funding for her work with Sudanese young people and families.

The PHF investment also supports the Company's sector development initiatives, which include the seminar series, digital resources and community theatre facilitator training. The seminar series is still online and we delivered three seminars through the year, with a national and international focus.

Youth theatre

The Lockleaze Kids group workshops, supported by BBC Children in Need, continue to meet in person and had an active programme culminating in their production What If, performed at the acta centre.

acta's youth theatre for young carers are still meeting online, and their focus is on creating films together, which they could film from their homes.

International

The impact of Covid-19 was most strongly felt in the final year of RAPPORT, supported by Creative Europe. The engagement and partnership work was reduced to online seminars and creating film work which contributed to productions in partner venues.

Financial and reserves review

The company are still recovering from the pandemic and building back up to its regular programme of workshops, projects and activities. With a steady increase in all those areas we managed to end the year increasing our general funds, slightly to £100,519 (2021: £89,980).

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. acta has established a policy whereby the unrestricted funds not committed to, or invested in tangible fixed assets held by the charity (general funds), should be three months' normal operating costs, circa £100,000.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2022

Due to level of cash held at the bank and charity meeting its reserves target, the trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Risk management

The trustees work closely with the Director and Finance and Evaluation Director to manage risks associated with the management of the Company.

acta is maintaining a range of strategies to mitigate Covid-19 risks to the organisation including creative solutions to project delivery, continued engagement and support for participants, maintaining relationships with funders and promotion of the work of the organisation.

The Company continues to invest in fundraising, and to diversify its funding sources and activities, to hedge against the potential loss of income. The Company benefits from a clear fundraising strategy, and has secured funding from Paul Hamlyn Foundation, Arts Council England and Bristol City Council Culture until 2022/23.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2022

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 July 2022 and signed on their behalf by



Stephanie Brammar
Acting Chair, acta Council of Management

Independent examiner's report

To the trustees of

acta Community Theatre Ltd

I report to the trustees on my examination of the accounts of acta Community Theatre Ltd (the charitable company) for the year ended 31 March 2022, which are set out on pages 11 to 27.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Guy Blake

Date: 25 July 2022

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

acta Community Theatre Ltd

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	-	135,214	135,214	194,377
Charitable activities	4	294,107	22,230	316,337	73,293
Other trading activities	5	-	2,545	2,545	175
Investments		-	27	27	94
Total income		<u>294,107</u>	<u>160,016</u>	<u>454,123</u>	<u>267,939</u>
Expenditure on:					
Raising funds		-	69,902	69,902	64,682
Charitable activities		<u>232,443</u>	<u>59,345</u>	<u>291,788</u>	<u>245,546</u>
Total expenditure	6	<u>232,443</u>	<u>129,247</u>	<u>361,690</u>	<u>310,228</u>
Net income / (expenditure)		61,664	30,769	92,433	(42,289)
Transfers between funds		<u>16,938</u>	<u>(16,938)</u>	-	-
Net movement in funds	7	78,602	13,831	92,433	(42,289)
Reconciliation of funds:					
Total funds brought forward		<u>43,951</u>	<u>113,917</u>	<u>157,868</u>	<u>200,157</u>
Total funds carried forward		<u><u>122,553</u></u>	<u><u>127,748</u></u>	<u><u>250,301</u></u>	<u><u>157,868</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the accounts.

acta Community Theatre Ltd

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Tangible assets	10		<u>12,229</u>	<u>13,937</u>
Current assets				
Debtors	11	24,802		10,680
Cash at bank and in hand		<u>229,402</u>		<u>144,513</u>
		254,204		155,193
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(16,132)</u>		<u>(11,262)</u>
Net current assets			<u>238,072</u>	<u>143,931</u>
Net assets	13		<u>250,301</u>	<u>157,868</u>
Funds	14			
Restricted funds			122,553	43,951
Unrestricted funds				
Designated funds			27,229	23,937
General funds			<u>100,519</u>	<u>89,980</u>
Total charity funds			<u>250,301</u>	<u>157,868</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper 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 Company 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 company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 July 2022 and signed on their behalf by



Stephanie Brammar
Acting Chair, acta Council of Management

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

acta Community Theatre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the ongoing impact of the COVID-19 pandemic on the charity's current and future financial position. The charity holds unrestricted, general reserves of £100,519, a cash balance of £229,402 and has confirmed funding for the majority of its planned projects over the next 12 months. The trustees therefore consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the financial statements

For the year ended 31 March 2022

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2022	2021
Raising funds	24.0%	24.0%
Charitable activities	76.0%	76.0%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Stage equipment	25% reducing balance
Office fittings and equipment	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

i) 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.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

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.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Notes to the financial statements

For the year ended 31 March 2022

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	-	194,377	194,377
Charitable activities	71,534	1,759	73,293
Other trading activities	-	175	175
Investments	-	94	94
Total income	71,534	196,405	267,939
Expenditure on:			
Raising funds	-	64,682	64,682
Charitable activities	131,015	114,531	245,546
Total expenditure	131,015	179,213	310,228
Net income / (expenditure) and net movement in funds	(59,481)	17,192	(42,289)

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Core funding:				
Arts Council England NPO Funding	-	81,472	81,472	81,472
Bristol City Council Key Arts Provider	-	20,400	20,400	20,400
Singer Foundation	-	11,987	11,987	-
Thresholds Ltd	-	10,000	10,000	-
The 29th May 1961 Charity	-	5,000	5,000	5,000
Coronavirus Job Retention Scheme grant	-	610	610	34,993
Arts Council England Cultural Recovery Fund	-	-	-	50,000
Donations	-	5,745	5,745	2,512
Total income from donations	-	135,214	135,214	194,377

All income from donations and legacies in the prior year was unrestricted.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Grants > £5,000			
Paul Hamlyn Foundation	180,000	-	180,000
BBC Children in Need	21,459	-	21,459
EU Creative Europe: RAPPORT	20,000	-	20,000
St Monica Trust	19,836	-	19,836
People's Postcode Lottery	10,890	-	10,890
Nisbet Charitable Trust	10,000	-	10,000
National Lottery	9,995	-	9,995
West of England Combined Authority	9,982	-	9,982
Other grants < £5,000	<u>11,945</u>	<u>-</u>	<u>11,945</u>
Total grants	294,107	-	294,107
Box office and ticket sales	-	3,961	3,961
Fee income	-	18,269	18,269
Total income from charitable activities	<u>294,107</u>	<u>22,230</u>	<u>316,337</u>
Prior period comparative			2021
	Restricted £	Unrestricted £	Total £
Grants > £5,000			
BBC Children in Need	19,842	-	19,842
Quartet Community Foundation	14,820	-	14,820
Church Urban Fund	10,000	-	10,000
Nisbet Charitable Trust	10,000	-	10,000
Community Fund: Holding On	9,870	-	9,870
Other grants < £5,000	<u>7,002</u>	<u>-</u>	<u>7,002</u>
Total grants	71,534	-	71,534
Box office and ticket sales	-	144	144
Fee income	-	1,615	1,615
Total income from charitable activities	<u>71,534</u>	<u>1,759</u>	<u>73,293</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

5. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Premises hire	-	1,354	1,354	175
Theatre bar sales	-	1,184	1,184	-
Book sales	-	7	7	-
Total income from other trading activities	-	2,545	2,545	175

All income from other trading activities in the prior year was unrestricted.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 8)	48,611	157,113	43,472	249,196
Freelance fees	-	42,877	-	42,877
Premises costs	-	-	20,131	20,131
Vehicle hire	-	1,735	-	1,735
Production costs	-	6,846	-	6,846
Office costs	-	-	7,815	7,815
Insurance	-	-	7,043	7,043
Travel and accommodation	-	507	-	507
Depreciation	-	3,860	-	3,860
Print, publicity and documentation	-	4,370	-	4,370
Venue hire	-	4,465	-	4,465
Participant expenses	-	1,202	-	1,202
Training	-	-	2,998	2,998
Audit and accountancy	-	-	7,813	7,813
Affiliations and subscriptions	-	-	744	744
Bank charges	-	-	88	88
Sub-total	48,611	222,975	90,104	361,690
Allocation of support and governance costs	21,291	68,813	(90,104)	-
Total expenditure	69,902	291,788	-	361,690

Total governance costs were £7,813.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	44,448	143,667	61,040	249,155
Freelance fees	-	24,152	-	24,152
Premises costs	-	-	8,846	8,846
Vehicle hire	-	152	-	152
Production costs	-	4,860	-	4,860
Office costs	-	-	4,876	4,876
Insurance	-	-	6,715	6,715
Travel and accommodation	-	691	-	691
Depreciation	-	3,138	-	3,138
Print, publicity and documentation	-	2,628	-	2,628
Venue hire	-	570	-	570
Participant expenses	-	289	-	289
Training	-	-	97	97
Audit and accountancy	-	-	2,219	2,219
Affiliations and subscriptions	-	-	754	754
Bank charges	-	-	61	61
Bad debt	-	-	1,025	1,025
Sub-total	44,448	180,147	85,633	310,228
Allocation of support and governance costs	<u>20,234</u>	<u>65,399</u>	<u>(85,633)</u>	<u>-</u>
Total expenditure	<u>64,682</u>	<u>245,546</u>	<u>-</u>	<u>310,228</u>

Total governance costs were £3,900.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

7. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Depreciation	3,860	3,138
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	45	78
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	1,800	1,740
▪ Other services	6,479	-
	<u>6,479</u>	<u>-</u>

Trustee reimbursed expenses relate to travel expenses for two trustees (2021: two trustees).

8. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	226,710	227,784
Social security costs	17,309	16,198
Pension costs	5,177	5,173
	<u>249,196</u>	<u>249,155</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Executive Director and Artistic Director. The total employee benefits of the key management personnel were £82,073 (2021: £74,463).

	2022	2021
	No.	No.
Average head count	<u>8.5</u>	<u>9.0</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

10. Tangible fixed assets

	Stage equipment £	Office fittings & equipment £	Total £
Cost			
At 1 April 2021	122,606	60,590	183,196
Additions in year	-	2,152	2,152
At 31 March 2022	<u>122,606</u>	<u>62,742</u>	<u>185,348</u>
Depreciation			
At 1 April 2021	115,465	53,794	169,259
Charge for the year	1,785	2,075	3,860
At 31 March 2022	<u>117,250</u>	<u>55,869</u>	<u>173,119</u>
Net book value			
At 31 March 2022	<u>5,356</u>	<u>6,873</u>	<u>12,229</u>
At 31 March 2021	<u>7,141</u>	<u>6,796</u>	<u>13,937</u>

11. Debtors

	2022 £	2021 £
Trade debtors	350	-
Prepayments	3,606	3,437
Other debtors	20,846	7,243
	<u>24,802</u>	<u>10,680</u>

12. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	7,338	156
Accruals	1,800	2,219
Other taxation and social security	5,759	5,838
Deferred income	-	2,520
Other creditors	1,235	529
	<u>16,132</u>	<u>11,262</u>

Deferred income relates to project fee income received in advance of delivery.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	12,229	-	12,229
Current assets	122,553	15,000	116,651	254,204
Current liabilities	-	-	(16,132)	(16,132)
Net assets at 31 March 2022	<u>122,553</u>	<u>27,229</u>	<u>100,519</u>	<u>250,301</u>
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	13,937	-	13,937
Current assets	43,951	10,000	101,242	155,193
Current liabilities	-	-	(11,262)	(11,262)
Net assets at 31 March 2021	<u>43,951</u>	<u>23,937</u>	<u>89,980</u>	<u>157,868</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	8,955	180,000	(103,213)	4,258	90,000
BBC Children in Need: Lockleaze Kids	7,201	21,459	(28,853)	-	(193)
Nisbet Charitable Trust: Phoenix	4,300	10,000	(12,661)	-	1,639
Community Fund: Holding On	5,041	-	(5,041)	-	-
EU Creative Europe: RAPPORT	4,507	20,000	(37,102)	12,595	-
Bramble Trust: Young Carers	2,000	-	(2,000)	-	-
Quartet: Lockleaze YT	4,900	-	(4,900)	-	-
Stop the Loan Sharks: Lockleaze Stories	5,047	-	(5,047)	-	-
Quartet: Young Carers	-	4,945	(2,307)	-	2,638
Lottery: Sudanese Youth Theatre	-	9,995	-	-	9,995
Sufia	-	4,000	(280)	-	3,720
St Monica Trust	-	19,836	(13,985)	-	5,851
Postcode Lottery: Pick n Mix	-	10,890	(4,987)	-	5,903
WECA: Turn Up	-	9,982	(10,067)	85	-
Wellbeing café	-	3,000	-	-	3,000
Other small grants (various)	2,000	-	(2,000)	-	-
Total restricted funds	43,951	294,107	(232,443)	16,938	122,553
Unrestricted funds					
<i>Designated funds:</i>					
Premises repairs reserve	10,000	-	-	-	10,000
Equipment reserve	13,937	-	(3,860)	2,152	12,229
Thresholds	-	-	-	5,000	5,000
<i>Total designated funds</i>	23,937	-	(3,860)	7,152	27,229
General funds	89,980	160,016	(125,387)	(24,090)	100,519
Total unrestricted funds	113,917	160,016	(129,247)	(16,938)	127,748
Total funds	157,868	454,123	(361,690)	-	250,301

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Prior period comparative

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	66,922	-	(57,967)	-	8,955
BBC Children in Need: Lockleaze Kids	4,379	19,842	(17,020)	-	7,201
Nisbet Charitable Trust: Phoenix	-	10,000	(5,700)	-	4,300
Community Fund: Holding On	-	9,870	(4,829)	-	5,041
EU Creative Europe: RAPPORT	22,927	-	(18,420)	-	4,507
Bramble Trust: Young Carers	5,000	-	(3,000)	-	2,000
Quartet: Lockleaze YT	-	10,000	(5,100)	-	4,900
Stop the Loan Sharks: Lockleaze Stories	1,357	4,874	(1,184)	-	5,047
Church Urban Fund:	-	10,000	(10,000)	-	-
Other small grants	2,847	6,948	(7,795)	-	2,000
Total restricted funds	103,432	71,534	(131,015)	-	43,951
Unrestricted funds					
<i>Designated funds:</i>					
Premises repairs reserve	-	-	-	10,000	10,000
Equipment reserve	11,580	-	-	2,357	13,937
<i>Total designated funds</i>	<i>11,580</i>	<i>-</i>	<i>-</i>	<i>12,357</i>	<i>23,937</i>
General funds	85,145	196,405	(179,213)	(12,357)	89,980
Total unrestricted funds	96,725	196,405	(179,213)	-	113,917
Total funds	200,157	267,939	(310,228)	-	157,868

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Purposes of restricted funds

Paul Hamlyn Foundation: Cornerstone	Three year (2020 – 23) support for engagement of diverse communities in programme and workforce, plus sector development.
BBC Children in Need: Lockleaze Kids	Support for drama and theatre workshops with children aged 5 – 9 years in Lockleaze.
Nisbet Charitable Trust: Phoenix	Phoenix Theatre, weekly drama and theatre workshops for vulnerable young adults aged 16 – 25 years, funded by Nisbet Charitable Trust.
Community Fund: Holding On	Creative support for isolated older people (Making Time group) through lockdown.
EU Creative Europe: RAPPORT	A two year refugee integration partnership project during 2020 and 2021, bringing together local people from different nationalities and sharing theatre across Europe.
Bramble Trust: Young Carers	Weekly youth theatre for young carers, meeting online this year.
Quartet: Lockleaze YT	A youth theatre for older children and young people in Lockleaze.
Stop the Loan Sharks: Lockleaze Stories	A weekly community theatre company of adults in Lockleaze, creating a radio drama from their theatre show that raised awareness of debt and loan sharks.
Quartet: Young Carers	Weekly youth theatre for young carers, meeting online this year.
Lottery: Sudanese Youth Theatre	Support for weekly drama and youth theatre workshops for children from the Sudanese community of Bristol.
Sufia	A free participatory arts programme by and for Sudanese people living in Bristol. It includes; youth theatre, women's storytelling, men's drumming, creative arts intensives for young people, and Sudafest - a festival celebrating Sudanese culture & arts.
St Monica Trust	Supports Making Time 2, a creative arts group for over 55's including a home cooked hot meal.
Postcode Lottery: Pick n Mix	A weekly, creative arts group for over 55's, which includes a home cooked hot meal.
WECA: Turn Up	Working with Muslim women and girls in St Pauls, Bristol. Using audio technology, the group recorded their own podcast, reflecting on issues relevant to them.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

14. Movements in funds (continued)

Purposes of restricted funds

Wellbeing café A safe and welcoming space for communities, reducing isolation and making a positive impact on residents' mental health and wellbeing.

Other small grants (various) Various smaller grants to support the local programme.

Purposes of designated funds

Premises repairs reserve Funding designated for major repairs and upgrades to the external and internal condition of the premises.

Equipment reserve Funding designated to ensure acta have the capacity to maintain and upgrade technology without impacting on the day to day running of the organisation.

Thresholds Donation to support current and/or future projects by acta.

Transfers

Transfers to restricted funds are to cover the overspend on restricted projects.

15. Related party transactions

There were no related party transactions in the year.

16. Government grants

The charitable company receives government grants, comprising Key Arts Provider funding made by the local authority, National Lottery, National Portfolio Funding from the Arts Council, and Coronavirus Job Retention Scheme grant to fund the programmes of acta Community Theatre Ltd. The total value of these grants is shown below. There were no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

	Restricted	Unrestricted	2022 Total
	£	£	£
Arts Council England NPO Funding	-	81,472	81,472
Bristol City Council Key Arts Provider	-	20,400	20,400
National Lottery	9,995	-	9,995
West of England Combined Authority	9,982	-	9,982
Coronavirus Job Retention Scheme grant	-	610	610
Total government grants	19,977	102,482	122,459

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2022

16. Government grants (continued)

Prior year comparative

	Restricted £	Unrestricted £	2021 Total £
Arts Council England NPO Funding	-	81,472	81,472
Arts Council England Cultural Recovery Fund	-	50,000	50,000
Bristol City Council Key Arts Provider	-	20,400	20,400
Coronavirus Job Retention Scheme grant	-	34,993	34,993
	<hr/>	<hr/>	<hr/>
Total government grants	-	186,865	186,865

ACTA COMMUNITY THEATRE LTD.

England & Wales - Charity number 800174

Accounts

Company no. 02157661
Charity no. 800174

acta Community Theatre Ltd
Report and Unaudited Financial
Statements
31 March 2021

acta Community Theatre Ltd

Reference and administrative details

For the year ended 31 March 2021

Company number	02157661	
Charity number	800174	
Registered office and operational address	actacentre Gladstone Street Bedminster Bristol BS3 3AY	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:	
	Alex Bishop	
	Stephanie Brammar	
	Ruth Cochrane	
	John Davidson	
	Barbara Dettering	
	Stephen Fenton	
	Kathryn Hopkins	Chair
	Shahida Khatun	resigned 1 September 2020
	Mohamed Kamal	resigned 1 September 2020
	Maria Nilsson	Treasurer
	Dr Kerrie Schaefer	
	Amy Steele	resigned 1 September 2020
	Charlotte Williams	
Secretary	Stephen Fenton	
Key management personnel	Neil Beddow Oliver Jones Helen Tomlin	Artistic Director (to March 2021) Artistic Director (from March 2021) Executive Director
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

acta Community Theatre Ltd

Chair's report

For the year ended 31 March 2021

The past 12 months have truly been momentous. acta was presented with a series of extraordinary challenges by the unfolding of the Covid-19 pandemic. In person workshops were cancelled, live theatre shows postponed, new projects suspended.

In true acta fashion, the company showed remarkable resilience and found ways to deliver an engaging and exciting programme and overcome those challenges. Workshops and sessions moved online. This resulted in a series of beautiful films, taking full advantage of new digital confidence with experiments in Green Screen and augmented reality. Vital work was also delivered on doorsteps, ensuring that those without access to technology could still take part.

acta made the most of the Summer easing of restrictions to devise and present new theatre shows to small in-person audiences in and around the actacentre. Youth theatre shows which had been postponed at the start of the year were re-rehearsed and presented outdoors in the Summer and early Autumn in gardens and forests.

This year has seen a change in leadership at acta with the appointment of a new Director. In response to the pandemic Neil Beddow, acta Founder and Artistic Director, extended his leaving date to end March 21. Oliver Jones was appointed to the role of Director in October, and began work at the end of January. This enabled a two-month transition period with Oliver and Neil working together to ensure a smooth and successful hand-over. Thus, Neil continued to lead the Company, and the new Artistic Directorate approach, in preparation for a post-pandemic landscape of hugely increased need and opportunity with our new Director.

The investment from Paul Hamlyn Foundation to deliver the Cornerstone programme has enabled the Company to respond flexibly and creatively to the fear and uncertainty caused by the pandemic; the inability to plan, the need to cancel work due to restrictions, the inability to meet face to face with participants and colleagues. In the end, a company practice that is based on getting people together to grow close, create, make friends and learn about each other, is completely stymied when getting together is impossible. However, trustees have been impressed with the staff team response to these challenges - their unceasing commitment, passion for the work, creativity and problem-solving, care and compassion for our participants and each other, willingness to accept change, deal with disappointment – and all with constant good humour. The creativity of the team, and their ability to inspire creativity in the participants, has resulted in a body of high-quality artistic products, and satisfied participants and audiences – both in-person and online.

The additional Culture Recovery Fund (CRF) investment secured in the second half of the year supported the Company's gradual transition back to reopening, although some programme delivery continued throughout. Although several members of staff were unable to fulfil all of their duties, and the Company made some limited use of the Furlough scheme, the CRF grant enabled the organisation to deliver as much of our participatory programme as possible, whilst simultaneously preparing and adapting for the return of in person workshops and live theatre. We will continue to be adaptable, flexible, innovative and ingenious in our programme delivery, using the skills and strategies we developed during the Lockdowns of this last year.

In conclusion, I would like to thank all of acta's staff for their perseverance and ingenuity throughout this challenging year, my fellow Trustees, all of our dear participants and our audiences.

acta Community Theatre Ltd

Chair's report

For the year ended 31 March 2021

Finally, an enormous thank you to Neil Beddow for his dedication to the company since its foundation in 1985 and for his indelible influence on the wider world of Community Theatre. I foresee continued success and development in our future with our new Director, Oliver Jones.

Kathryn Hopkins
Chair, acta Council of Management

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the unaudited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

As a charity registered in England and Wales, the charitable company also reports in accordance with the Charity Commission for England and Wales' guidance on public benefit and the Charities Act 2011.

Structure, governance and management

The Charity is a charitable company limited by guarantee.

It is governed by Memorandum and Articles of Association (September 1987), which provide details of the Council of Management and procedures for the Annual General Meeting, at which at least one third of trustees, those who have been longest in office, will be subject to retirement or rotation. The Memorandum of Association established the objects and powers of the charitable company, which is governed under its Articles of Association. The Council of Management act as both Directors of the Company and trustees of the Charity, and give their time voluntarily and receive no financial benefits.

The Council of Management meets bi-monthly, and meetings are also attended by the Senior Management Team (SMT) who work with the Chair and sub-committees to set the agenda. Trustees are also expected to serve on at least one of four sub-committees, which are currently responsible for People, Money, Building and Business Development. Each sub-committee appoints a representative to report back on actions and proposals to be signed off by the full Council of Management.

The Company accounts are reviewed by the trustees on a quarterly basis to ensure annual targets will be met, with the Treasurer attending bi-monthly finance subcommittee meetings with SMT prior to reporting back to the full Council of Management.

Company and charity law requires the trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping accurate and complete accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are further responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Employees are consulted on issues of concern to them through weekly Company meetings and have been kept informed on specific matters directly by the SMT, in addition to regular supervision meetings. There is regular communication between management members and employees, both through the SMT, the Artistic Directorate and staff reports to the Council of Management.

The Director liaises with the trustees on the annual job review process for each employee.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

The Charity has implemented a number of detailed policies in relation to all aspects of personnel matters including Equality, Diversity & Inclusion, Health & Safety and Volunteers.

Full details of the business plan and policies are available from the actacentre.

Public benefit

All of acta's work exists for the benefit of the public, to bring about positive change for individuals and the community through promoting active, creative participation in theatre.

acta exists to support vulnerable people and marginalised communities; for those who may have low confidence and self-worth; live in isolation; suffer poor mental and physical health.

acta's tried and tested method, which uses a combination of sharing stories and experiences, developing imaginations and creativity, devising and performing theatre, has been proven to:

- **Reduce social isolation:** working with partner agencies to identify and engage potential beneficiaries in creative social activities;
- **Improve well-being:** being part of a team, being valued, raising self-esteem and self-worth;
- **Improve self-confidence and transferable skills:** developing skills in presentation, language, communication, co-operative working; and
- **Improve relationships between cultures and generations:** working together across cultures and generations to develop mutual respect, and make new friendships.

acta creates high quality and relevant community theatre, whilst also making happier, healthier and more connected people.

Core values are:

Participation	acta exists to provide access to participation in the arts for the most vulnerable and excluded sections of society;
Ownership	acta is committed to co-creation of all artistic product, with participants and professional facilitators sharing equal status;
Excellence	Excellence in facilitation, in performance process, in co-production and in the product;
Inclusiveness	acta is committed to providing equal opportunities to people without privilege, engaging marginalised people and promoting intercultural and intergenerational dialogue through theatre;
Partnership	acta is committed to proactively developing collaborations and partnerships within arts and wider sectors at local, national and international levels; and
Valuing people	acta is a caring organisation that listens to and supports vulnerable people, valuing their stories, cultural heritage and life experiences and enabling them to share these assets through making new theatre.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

Despite the pandemic restrictions limiting programme delivery this year, the Company has delivered **265 workshops** (74% online and 26% in person) with **246 people** of all ages (two thirds of children and young adults up to 25 years.)

This programme has enabled the production of **5 original new** shows that performed to live audiences over the summer and early Autumn period, plus more than **30 original films** created and shared online. (In a normal year, the Company would expect to produce approximately 20 original shows.)

The Company continuously reviews its aims and objectives to ensure that activities are developed in accordance with stated charitable purposes. Trustees have referred to the Charity Commission's general guidance on public benefit to review acta's aims and objectives and in planning future activities.

Aims and objectives

The Memorandum and Articles of Association describe our objects as follows:-

- Instigate and supervise drama projects for youth and community groups;
- Provide all sections of society with the opportunity to participate in theatre;
- Supervise drama sessions with people who are encouraged to create and perform their own show;
- Identify (in conjunction with others if necessary) areas and communities in which theatre activities are lacking and to remedy deficiencies identified as a result;
- Design projects which emphasise the educational aspects of workshops and the personal and social development of individuals within a group; and
- Supervise projects which are designed to assist community development.

Purpose – strategic aims

acta believes that theatre is for everyone, and exists to promote opportunities to access theatre and the related arts.

The Company works to a diversity action plan with the following strategic aims:-

- acta workshops are open to everyone within the project target group;
- acta will make no charges to participants for workshops, and keep box office prices to a minimum, to ensure people are not prevented from participating for economic reasons;
- Workshop and performance venues are always welcoming, and accessible to the needs of the specific target group;
- acta will endeavour to provide transport to workshops for participants who may not otherwise be able to attend; and
- acta's artistic policy is to give all participants an equal opportunity to be involved in the project, with people encouraged to develop their own roles within the group. Project participants devise all acta shows, thus ensuring their relevance to the communities with which we are working.

Achievements and performance – a review of activities

Despite a challenging year, acta has delivered significant artistic programme activity this year, which has included exciting work with the acta associates, a creation in isolation programme through the first Spring lockdown, a series of online films, seminars and CPD workshops, an in-person Summer programme at actacentre, creation of a new festive family show, Footsteps in the Snow (unfortunately cancelled as the second lockdown approached); and two new ongoing theatre groups beginning, Withywood Youth Theatre and Hard Evidence projects.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

Key programme activities

Creation in isolation

The Company stayed connected with its community performers and isolated participants throughout the pandemic through doorstep visits to more than 50 people, chatting, collecting stories, filming and working creatively on a one to one basis. The Malcolm X Elders Theatre Company created a series of four new films to share with local schoolchildren and others. The Making Time participants received food parcels and creative care packages delivered to their doorsteps, supported later in the year through the Holding On project support from the Community Fund.

Cornerstone

The three-year Cornerstone programme, supported by Paul Hamlyn Fund (PHF), enables the Company to engage new community performers and workers from a diverse range of different backgrounds, as well as developing new work in collaboration with six acta associates. When the pandemic hit in this first year of the programme, we created an initiative for acta associates that we called Sandbox, through which associates worked together online to develop new creative ideas independently of the acta core team; with a total of 22 different project concepts created, many of which have since been developed into full project proposals.

Three acta associates also worked on the Summer programme at acta, bringing together a wide range of existing and new community performers for two in-person events, the Home arts trail in August, and the Museum of Unsung Heroes in September. Through the Autumn, we supported Jody Cook to secure investment for her own Silent Heroines Disco for women in Lockleaze and worked with Hiba Elhindi to develop her work with Sudanese young people and families.

The PHF investment also supports the Company's sector development initiatives, which include the seminar series, digital resources and community theatre facilitator training. The seminar series was moved online and we delivered three seminars through the year, with a national and international focus.

The Cornerstone outreach programme was largely postponed to post-pandemic, but a few new pilot projects were developed this year. These included a new youth theatre for Hartcliffe & Withywood that met when in-person workshops were possible in September and October; also, Hard Evidence, a new awareness-raising theatre project began online, with survivors of domestic abuse, in partnership with the University of Bristol.

Youth theatre

The Lockleaze Kids group workshops, supported by BBC Children in Need, moved their weekly workshops online and developed online drama workshops for teachers to share with children learning at home. They enjoyed a few in-person workshops in early Autumn, and at the end of the year the children created an outdoor event for local families, in partnership with Lockleaze Neighbourhood Trust. Additionally, an intensive online project engaged some new children in February, working in partnership with local primary schools.

The Company's longstanding Lockleaze Youth Theatre & Bedminster Youth Theatre groups presented their postponed shows when lockdown was lifted in the Summer: Forest of Fears performed to an audience of family and friends outside in the woods in Lockleaze, and Evil vs Evil performed to a small family audience in the acta theatre.

Lockleaze Youth Theatre continued to meet for in-person workshops through the early Autumn and performed Spooky Tales at dusk in the woods for a small local audience.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

Workshops with acta's youth theatre for young carers moved online for the whole year, with young people focusing on creating films together, which they could film from their homes. The Company also delivered two online intensive projects for new young carers, in July and February, in partnership with the Carers Support Centre.

Phoenix, acta's young adults' theatre company, continued online through most of the year, with a few in-person workshops over the summer and early Autumn period. The group began devising a new show to perform post-pandemic.

International

The two-year Creative Europe partnership, RAPPORT (Refugee arts with participants and practitioners open to integration,) bringing together local people from different nationalities to make and share theatre across Europe, developed online through the year with community arts partners in Barcelona, Stockholm and Poland. International exchanges between partners in Sweden and Poland were replaced with an ongoing online partner exchange, which included partners working together to deliver online workshops in each country, learning and taking inspiration from each other's methodologies, and planning for shared performances of Babel in each of the four partner countries on June 21.

Financial and reserves review

After a challenging year, the Company ends with an income deficit. Despite this, general funds have increased slightly, to nearly £90,000.

Whilst acta has remained partially open throughout this year, there has been a 26% reduction in turnover as a direct result of Covid-19 compared to the original budget for the year, including a 60% reduction in project funding due to the reduced programme activities. Direct project expenditure and overheads were reduced accordingly, and the reduced restricted grant income was replaced with a Culture Recovery Fund grant.

The trustees continuously review their policy on free reserves, consulting Charity Commission guidance. acta has established a policy whereby the unrestricted funds not committed to, or invested in tangible fixed assets held by the charity (general funds), should be three months' normal operating costs, circa £100,000, although trustees recognise that this is challenging to meet in the current climate.

Although the charity's reserves currently fall slightly short, the charity will work towards meeting its reserves target, and has confirmed funding for the majority of its planned projects over the next 12 months. The trustees therefore consider that the charity will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

Risk management

The trustees work closely with the Senior Management Team (SMT) to manage risks associated with the management of the Company.

acta has successfully developed a range of strategies to mitigate Covid-19 risks to the organisation including creative solutions to project delivery, continued engagement and support for participants, maintaining relationships with funders and promotion of the work of the organisation. Furthermore, additional core funding has been secured from charitable and government sources to underpin company costs, including the government job retention scheme (furlough).

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

The Company continues to invest in fundraising, and to diversify its funding sources and activities, to hedge against the potential loss of income. The Company benefits from a clear fundraising strategy, and has secured funding from Paul Hamlyn Foundation, Arts Council England and Bristol City Council Culture until 2022/23, as well as from new charitable sources.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Risk management this year has included the appointment of a new Director and review of SMT job descriptions, due to the stepping down of Neil Beddow (Founder & Artistic Director) at the end of the financial year. Trustees approached this transition with an awareness of the importance of investing in the Artistic Directorate and programme delivery, responding creatively to need, taking risks and learning.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 charity and of the income and expenditure of the charity for that period. In preparing those 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

acta Community Theatre Ltd

Report of the trustees

For the year ended 31 March 2021

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 27 May 2021 and signed on their behalf by

Kathryn Hopkins

Kathryn Hopkins - Chair

Independent examiner's report

To the trustees of

acta Community Theatre Ltd

I report to the trustees on my examination of the accounts of acta Community Theatre Ltd (the charitable company) for the year ended 31 March 2021, which are set out on pages 12 to 27.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Guy Blake

Date: 2 June 2021

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

acta Community Theatre Ltd

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	-	194,377	194,377	122,970
Charitable activities	4	71,534	1,759	73,293	292,815
Other trading activities	5	-	175	175	4,372
Investments		-	94	94	230
Total income		<u>71,534</u>	<u>196,405</u>	<u>267,939</u>	<u>420,387</u>
Expenditure on:					
Raising funds		-	64,682	64,682	68,842
Charitable activities		<u>131,015</u>	<u>114,531</u>	<u>245,546</u>	<u>284,514</u>
Total expenditure	6	<u>131,015</u>	<u>179,213</u>	<u>310,228</u>	<u>353,356</u>
Net income / (expenditure) and net movement in funds	7	(59,481)	17,192	(42,289)	67,031
Reconciliation of funds:					
Total funds brought forward		<u>103,432</u>	<u>96,725</u>	<u>200,157</u>	<u>133,126</u>
Total funds carried forward		<u><u>43,951</u></u>	<u><u>113,917</u></u>	<u><u>157,868</u></u>	<u><u>200,157</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the accounts.

acta Community Theatre Ltd

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	10		<u>13,937</u>	<u>11,580</u>
Current assets				
Debtors	11	10,680		6,958
Cash at bank and in hand		<u>144,513</u>		<u>189,673</u>
		155,193		196,631
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>(11,262)</u>		<u>(8,054)</u>
Net current assets			<u>143,931</u>	<u>188,577</u>
Net assets	13		<u>157,868</u>	<u>200,157</u>
Funds	14			
Restricted funds			43,951	103,432
Unrestricted funds				
Designated funds			23,937	11,580
General funds			<u>89,980</u>	<u>85,145</u>
Total charity funds			<u>157,868</u>	<u>200,157</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper 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 Company 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 company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 27 May 2021 and signed on their behalf by

Kathryn Hopkins

Kathryn Hopkins - Chair

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

acta Community Theatre Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the ongoing impact of the COVID-19 pandemic on the charity's current and future financial position. The charity holds unrestricted, general reserves of £89,980, a cash balance of £144,513, has confirmed funding for the majority of its planned projects over the next 12 months. It has also continued to make use of the Coronavirus Job Retention Scheme throughout the lockdown periods. The trustees therefore consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the financial statements

For the year ended 31 March 2021

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021	2020
Raising funds	24.0%	25.0%
Charitable activities	76.0%	75.0%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Stage equipment	25% reducing balance
Office fittings and equipment	25% reducing balance

Items of equipment are capitalised where the purchase price exceeds £500.

i) 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.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

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.

l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Notes to the financial statements

For the year ended 31 March 2021

m) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	-	122,970	122,970
Charitable activities	281,809	11,006	292,815
Other trading activities	-	4,372	4,372
Investments	-	230	230
Total income	281,809	138,578	420,387
Expenditure on:			
Raising funds	10,603	58,239	68,842
Charitable activities	196,775	87,739	284,514
Total expenditure	207,378	145,978	353,356
Net income / (expenditure) and net movement in funds	74,431	(7,400)	67,031

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Core funding:				
Arts Council England NPO Funding	-	81,472	81,472	80,000
Arts Council England Cultural Recovery Fund	-	50,000	50,000	-
Coronavirus Job Retention Scheme grant	-	34,993	34,993	-
Bristol City Council Key Arts Provider	-	20,400	20,400	25,500
29th May 1961	-	5,000	5,000	-
Donations	-	2,512	2,512	17,470
Total income from donations	-	194,377	194,377	122,970

All income from donations and legacies in the prior year was unrestricted.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants > £5,000			
BBC Children in Need	19,842	-	19,842
Quartet Community Foundation	14,820	-	14,820
Church Urban Fund	10,000	-	10,000
Nisbet Charitable Trust	10,000	-	10,000
Community Fund: Holding On	9,870	-	9,870
Other grants < £5,000	<u>7,002</u>	<u>-</u>	<u>7,002</u>
Total grants	71,534	-	71,534
Box office and ticket sales	-	144	144
Fee income	<u>-</u>	<u>1,615</u>	<u>1,615</u>
Total income from charitable activities	<u><u>71,534</u></u>	<u><u>1,759</u></u>	<u><u>73,293</u></u>

Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
Grants > £5,000			
Paul Hamlyn Foundation	90,000	-	90,000
Youth Investment Fund	83,586	-	83,586
EU Creative Europe: RAPPORT	41,517	-	41,517
BBC Children in Need	18,850	-	18,850
Community Fund: Making Time	10,000	-	10,000
Bramble Trust	5,000	-	5,000
Nisbet Charitable Trust	5,000	-	5,000
Other grants < £5,000	<u>27,856</u>	<u>-</u>	<u>27,856</u>
Total grants	281,809	-	281,809
Box office and ticket sales	-	3,952	3,952
Book sales	-	16	16
Fee income	<u>-</u>	<u>7,038</u>	<u>7,038</u>
Total income from charitable activities	<u><u>281,809</u></u>	<u><u>11,006</u></u>	<u><u>292,815</u></u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Premises hire	-	175	175	1,931
Theatre bar sales	-	-	-	2,441
Total income from other trading activities	-	175	175	4,372

All income from other trading activities in the prior year was unrestricted.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	44,448	143,667	61,040	249,155
Freelance fees	-	24,152	-	24,152
Premises costs	-	-	8,846	8,846
Vehicle hire	-	152	-	152
Production costs	-	4,860	-	4,860
Office costs	-	-	4,876	4,876
Insurance	-	-	6,715	6,715
Travel and accommodation	-	691	-	691
Depreciation	-	3,138	-	3,138
Print, publicity and documentation	-	2,628	-	2,628
Venue hire	-	570	-	570
Participant expenses	-	289	-	289
Training	-	-	97	97
Audit and accountancy	-	-	2,219	2,219
Affiliations and subscriptions	-	-	754	754
Bank charges	-	-	61	61
Bad debt	-	-	1,025	1,025
Sub-total	44,448	180,147	85,633	310,228
Allocation of support and governance costs	20,234	65,399	(85,633)	-
Total expenditure	64,682	245,546	-	310,228

Total governance costs were £3,900.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 8)	49,345	145,493	35,129	229,967
Freelance fees	-	39,649	-	39,649
Premises costs	-	-	14,178	14,178
Vehicle hire	-	13,165	-	13,165
Production costs	-	12,910	-	12,910
Office costs	-	-	5,744	5,744
Insurance	-	-	7,672	7,672
Travel and accommodation	-	6,950	-	6,950
Depreciation	-	3,545	-	3,545
Print, publicity and documentation	-	5,742	-	5,742
Venue hire	-	2,162	-	2,162
Bar costs	1,389	-	-	1,389
Participant expenses	-	1,508	-	1,508
Training	-	-	5,747	5,747
Audit and accountancy	-	-	1,680	1,680
Affiliations and subscriptions	-	-	1,199	1,199
Bank charges	-	-	149	149
Sub-total	50,734	231,124	71,498	353,356
Allocation of support and governance costs	<u>18,108</u>	<u>53,390</u>	<u>(71,498)</u>	<u>-</u>
Total expenditure	<u>68,842</u>	<u>284,514</u>	<u>-</u>	<u>353,356</u>

Total governance costs were £3,900.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

7. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Depreciation	3,138	3,545
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	78	270
Independent examiner's remuneration	1,740	1,680
	<u>1,740</u>	<u>1,680</u>

Trustee reimbursed expenses relate to travel expenses for two trustees (2020: two trustees).

8. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	227,784	209,083
Social security costs	16,198	16,067
Pension costs	5,173	4,817
	<u>249,155</u>	<u>229,967</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Executive Director and Artistic Director. The total employee benefits of the key management personnel were £74,463 (2020: £78,928).

	2021	2020
	No.	No.
Average head count	<u>9.0</u>	<u>8.5</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

10. Tangible fixed assets

	Stage equipment £	Office fittings & equipment £	Total £
Cost			
At 1 April 2020	122,606	55,095	177,701
Additions in year	-	5,495	5,495
At 31 March 2021	<u>122,606</u>	<u>60,590</u>	<u>183,196</u>
Depreciation			
At 1 April 2020	113,085	53,036	166,121
Charge for the year	2,380	758	3,138
At 31 March 2021	<u>115,465</u>	<u>53,794</u>	<u>169,259</u>
Net book value			
At 31 March 2021	<u>7,141</u>	<u>6,796</u>	<u>13,937</u>
At 31 March 2020	<u>9,521</u>	<u>2,059</u>	<u>11,580</u>

11. Debtors

	2021 £	2020 £
Trade debtors	-	3,037
Prepayments	3,437	3,921
Other debtors	7,243	-
	<u>10,680</u>	<u>6,958</u>

12. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	156	1,980
Accruals	2,219	1,680
Other taxation and social security	5,838	4,394
Deferred income	2,520	-
Other creditors	529	-
	<u>11,262</u>	<u>8,054</u>

Deferred income relates to project fee income received in advance of delivery.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	13,937	-	13,937
Current assets	43,951	10,000	101,242	155,193
Current liabilities	-	-	(11,262)	(11,262)
Net assets at 31 March 2021	<u>43,951</u>	<u>23,937</u>	<u>89,980</u>	<u>157,868</u>
Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	11,580	-	11,580
Current assets	104,681	-	91,950	196,631
Current liabilities	(1,249)	-	(6,805)	(8,054)
Net assets at 31 March 2020	<u>103,432</u>	<u>11,580</u>	<u>85,145</u>	<u>200,157</u>

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

14. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2021 £
Restricted funds					
Paul Hamlyn Foundation: Cornerstone	66,922	-	(57,967)	-	8,955
BBC Children in Need: Lockleaze Kids	4,379	19,842	(17,020)	-	7,201
Nisbet Charitable Trust: Phoenix	-	10,000	(5,700)	-	4,300
Community Fund: Holding On	-	9,870	(4,829)	-	5,041
EU Creative Europe: RAPPORT	22,927	-	(18,420)	-	4,507
Bramble Trust: Young Carers	5,000	-	(3,000)	-	2,000
Quartet: Lockleaze YT	-	10,000	(5,100)	-	4,900
Stop the Loan Sharks: Lockleaze Stories	1,357	4,874	(1,184)	-	5,047
Church Urban Fund: Windrush	-	10,000	(10,000)	-	-
Other small grants (various)	2,847	6,948	(7,795)	-	2,000
Total restricted funds	103,432	71,534	(131,015)	-	43,951
Unrestricted funds					
<i>Designated funds:</i>					
Premises repairs reserve	-	-	-	10,000	10,000
Equipment reserve	11,580	-	-	2,357	13,937
<i>Total designated funds</i>	11,580	-	-	12,357	23,937
General funds	85,145	196,405	(179,213)	(12,357)	89,980
Total unrestricted funds	96,725	196,405	(179,213)	-	113,917
Total funds	200,157	267,939	(310,228)	-	157,868

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

14. Movements in funds (continued)

Prior period comparative

	At 1 April 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2020 £
Restricted funds					
Paul Hamlyn Foundation: Stories and Cornerstone	18,630	90,000	(41,708)	-	66,922
BBC Children in Need: Young Carers and Lockleaze Kids	3,831	18,850	(18,302)	-	4,379
Singer Foundation	3,040	-	(3,040)	-	-
Youth Investment Fund	-	83,586	(80,739)	-	2,847
Nisbet Charitable Trust: Phoenix	-	5,000	(5,000)	-	-
Community Fund: Making Time	-	10,000	(10,000)	-	-
EAR Erasmus Plus	-	4,665	(4,665)	-	-
EU Creative Europe: RAPPORT	-	41,517	(18,590)	-	22,927
Bramble Trust: Young Carers Quartet, Wessex Water:	-	5,000	-	-	5,000
Lockleaze Stories	-	4,940	(4,940)	-	-
Stop the Loan Sharks: Lockleaze Stories	-	4,927	(3,570)	-	1,357
Church Urban Fund: Windrush	-	4,650	(4,650)	-	-
Quartet: Sudanese Youth Theatre	-	4,674	(4,674)	-	-
Other small grants (various)	3,500	4,000	(7,500)	-	-
Total restricted funds	29,001	281,809	(207,378)	-	103,432
Unrestricted funds					
<i>Designated funds:</i>					
Equipment reserve	13,866	-	-	(2,286)	11,580
<i>Total designated funds</i>	13,866	-	-	(2,286)	11,580
General funds	90,259	138,578	(145,978)	2,286	85,145
Total unrestricted funds	104,125	138,578	(145,978)	-	96,725
Total funds	133,126	420,387	(353,356)	-	200,157

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

14. Movements in funds (continued)

Purposes of restricted funds

Paul Hamlyn Foundation: Cornerstone	Three year (2020 – 23) support for engagement of diverse communities in programme and workforce, plus sector development.
BBC Children in Need: Lockleaze Kids	Three year (2019 – 21) support for drama and theatre workshops with children aged 5 – 9 years in Lockleaze.
Nisbet Charitable Trust: Phoenix	Phoenix Theatre, weekly drama and theatre workshops for vulnerable young adults aged 16 – 25 years, funded by Nisbet Charitable Trust.
Community Fund: Holding On	Creative support for isolated older people (Making Time group) through lockdown.
EU Creative Europe: RAPPORT	A two year refugee integration partnership project during 2020 and 2021, bringing together local people from different nationalities and sharing theatre across Europe.
Bramble Trust: Young Carers	Weekly youth theatre for young carers, meeting online this year.
Quartet: Lockleaze YT	A youth theatre for older children and young people in Lockleaze.
Stop the Loan Sharks: Lockleaze Stories	A weekly community theatre company of adults in Lockleaze, creating a radio drama from their theatre show that raised awareness of debt and loan sharks.
Church Urban Fund: Windrush	Malcolm X Elders Theatre Company doorstep films for local schoolchildren.
Other small grants (various)	Various smaller grants to support the local programme.

acta Community Theatre Ltd

Notes to the financial statements

For the year ended 31 March 2021

15. Related party transactions

There were no related party transactions in the year.

16. Government grants

The charitable company receives government grants, comprising Key Arts Provider funding made by the local authority, National Portfolio Funding from the Arts Council, and Coronavirus Job Retention Scheme grant to fund the programmes of acta Community Theatre Ltd. The total value of these grants is shown below. There were no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

	Restricted	Unrestricted	2021
	£	£	Total
			£
Arts Council England NPO Funding	-	81,472	81,472
Arts Council England Cultural Recovery Fund	-	50,000	50,000
Bristol City Council Key Arts Provider	-	20,400	20,400
Coronavirus Job Retention Scheme grant	-	34,993	34,993
	<hr/>	<hr/>	<hr/>
Total government grants	-	186,865	186,865
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Prior year comparative			
	Restricted	Unrestricted	2020
	£	£	Total
			£
Arts Council NPO Funding	-	80,000	80,000
Bristol City Council Key Arts Provider	-	25,500	25,500
BIG Lottery: Youth Investment Fund	83,586	-	83,586
	<hr/>	<hr/>	<hr/>
Total government grants	83,586	105,500	189,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>