

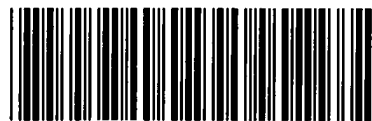
Company registered number 4282260
Registered charity number 1123420

Langley Theatre Workshop

Financial Statements

for the year ended 31st March 2018

TUESDAY



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20/11/2018
COMPANIES HOUSE

**Langley Theatre Workshop
Report of the Management Committee
For the year ended 31st March 2018**

The Management Committee presents its report and unaudited financial statements for the year ended 31st March 2018

Reference and administrative information

Charity name	Langley Theatre Workshop
Charity Registration Number	1123420 (registered on 3 rd April 2008)
Company registration number	4282260
Registered office from May 2008	Burnside Centre 38 Burnside Crescent Langley Middleton Greater Manchester M24 5NN

Trustees

Dawn Dunn
Valerie Ann Craddock
Susan Jane Tomlinson
David Derek McClay

Company Secretary

Susan Tomlinson

Principle staff

Georgina Jacques	Project Manager
Gillian Donohue	Finance Officer

Independent Examiner

Paul Cowham MA FCA DCHA
Green Fish Resource Centre
46 - 50 Oldham St
Manchester, M4 1LE

Bankers

Barclays Bank
27/29 Long Street
Middleton
M24 6TE

Solicitors

Sedgwick Phelan & Partners
Argyle House
Warwick Court
Park Road
Middleton M24 1AE

**Langley Theatre Workshop
Report of the Management Committee
For the year ended 31st March 2018**

Structure, Governance and management

Governing Document

Memorandum and articles of association incorporated 5th September 2001 as amended by special resolution dated 5th February 2008

Recruitment and appointment of trustees

Trustees will be recruited through the organisation via advertisements and community involvement annually at the AGM the members will vote on appointment of trustees.

Objects

To advance the education of the public, in particular residents of the Langley Estate and Township of Middleton and the Borough of Rochdale, in all aspects of performing arts including dance, drama and music and to encourage the appreciation of such arts.

Aims

Our aim is to enable all residents of the Langley Estate and surrounding Township of Middleton within the borough of Rochdale the opportunity to gain knowledge, experience and skills which will enable them to participate and appreciate the arts of dance, drama and music. To also promote and provide the provision of workshops and projects for the interest of health and social welfare for recreation or other leisure time that benefits the inhabitants of Langley and the surrounding township who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship, ethnicity or social circumstances with the objects of improving their condition of life.

The activities we deliver are as follows:

Drama workshop for tiny tots aged 4yrs -6 yrs old
Youth Theatre aged 11 years +
Ballet tiny tots workshop aged 3yrs -6 years old
Ballet Primary class aged 7yrs -10 years old
Ballet grade 4 class aged 11 years +
Tap sessions for all ages
Mature movers workshops aged 50+
Arm Chair Sessions aged 50+
Arts and crafts workshops aged 40+
Day trips for older people and families
Bi Monthly Tea Dances for over 50+
Walking Wonders walking group open age
All sessions are delivered by Freelance artists.

**Langley Theatre Workshop
Report of the Management Committee
For the year ended 31st March 2018**

Financial review policy

Reserves policy

The member has adopted a reserves policy that requires the charity, as registered on 3rd April 2008 to maintain free reserves to provide sufficient working capital for its ordinary activities, and to have a contingency sufficient for a restructuring of the charity in the event of a cessation of its major sources of revenue funding.

Going concern

The trustees consider that the charity is a going concern. Key funding sources have now come to an end but the charity is able to continue operating for at least 12 months from the date of signing.

Principle funding sources

Langley theatre Workshop's main funding comes from Tudor Trust and ends in December 2017. We are currently sourcing funding to enable us to continue.

Risk management

The board takes seriously the responsibilities and carries out through the core staff full risk assessments on all activities undertaken. Proper consideration is given to ensure our health and safety, child protection and all other policy and procedures to ensure the safety of all staff, volunteers, users and visitors.

Use of volunteers

We actively involve volunteers within all aspects of our organisation, including management members, junior management and work experience. We are members of the volunteer centre in Rochdale and actively invite volunteers into our organisation.

How the activities of the charity further the objects and are a benefit to the public

The charity provides activities centred on education and training, arts and culture and sports and recreation. Furthering our aims by enabling the public within our local community and surrounding township of Middleton and borough of Rochdale, ample opportunity to advance their education and appreciation of the arts. To partake in qualifications gaining courses to empower and promote learning to partake and gain life skills and promote community participation. All our activities are open to everyone and a minimal charge is in place although no one is discriminated against who faces hardship or is unable to pay.

The board of trustees of the charity confirm that we have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the commission.

**Langley Theatre Workshop
Report of the Management Committee
For the year ended 31st March 2018**

Statement of the Management Committee responsibilities

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing the accounts the management committee are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for the safeguarding of the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

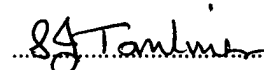
Members of the Management Committee, who are directors for the purpose of the company law, and trustees for the purpose of the charity law, who served during the year and up to the date of this report are set out on page 1.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding up. The numbers of guarantees at 31st March 2016 was 6.

This report has been prepared in accordance with the statement of recommended practise: accounting and reporting by charities (issued in march 2005) and in accordance with the provisions applicable to companies subject to the small companies regime of the companies act 2006

Approved by the management committee and signed on its behalf by

.....Susan Tomlinson (Company Secretary) 5.11.18

**Independent Examiner's Report to the
Management Committee of Langley Theatre Workshop**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods 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.



Paul Cowham MA FCA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

16.11.18 Date

Langley Theatre Workshop
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2018

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Income					
Donations and legacies	3	4,496	-	4,496	388
Charitable activities	4	10,398	21,000	31,398	52,556
Fees and other income	5	8,042	-	8,042	8,848
Investments	6	-	-	-	-
Total income		22,936	21,000	43,936	61,792
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	7	30,641	18,297	48,938	58,042
Total expenditure		30,641	18,297	48,938	58,042
Net income/(expenditure) for the year	9	(7,705)	2,703	(5,002)	3,750
Transfer between funds		-	-	-	-
Net movement in funds for the year		(7,705)	2,703	(5,002)	3,750
Reconciliation of funds					
Total funds brought forward		32,044	18,297	50,341	46,591
Total funds carried forward		24,339	21,000	45,339	50,341

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Langley Theatre Workshop
Company number 04282260
Balance sheet as at 31 March 2018

	Note	2018	2017
		£	£
Fixed assets			
Tangible assets	14	-	1,008
Total fixed assets		-	1,008
Current assets			
Debtors	15	353	503
Cash at bank and in hand		46,493	50,345
Total current assets		46,846	50,848
Liabilities			
Creditors: amounts falling due in less than one year	16	(1,507)	(1,515)
Net current assets		45,339	49,333
Total assets less current liabilities		45,339	50,341
Net assets		45,339	50,341
Funds of the charity			
Restricted income funds	17	21,000	18,297
Unrestricted income funds	18	24,339	32,044
Total charity funds		45,339	50,341

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 19 to 30 form part of these accounts.

Approved by the trustees on 5.11.18 and signed on their behalf by:

Name S.J. TOMLINSON

Signed 

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 section 1A.

Langley Theatre Workshop 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 Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The main sources of funding have now come to an end however, there are sufficient reserves for the charity to continue operating for at least 12 months from the date of signing the accounts. The trustees are optimistic about obtaining additional sources of funding in the future.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

d Income

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

Income from 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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f 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.

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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.

h 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.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Improvements to premises:	4 years

k 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.

l 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.

m Creditors and provisions

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.

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

n Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

o Pensions

Arc operates a work place pension scheme with NEST as well as making contributions to an employee's own scheme which is a Qualifying Workplace Pension Scheme (QWPS).

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Donations	4,496	-	4,496	388
Total	4,496	-	4,496	388
<i>Total by fund 31 March 2017</i>	<i>388</i>	<i>-</i>	<i>388</i>	

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Grants				
Radpac			-	670
Tudor Trust			-	25,000
Rochdale MBC	10,398		10,398	11,636
Holiday at Home			-	800
Children in need			-	-
Groundwork Tesco		3,000	3,000	-
Trafford Hall			-	500
Celebration Fund			-	8,950
Clinical Commissioning Group		18,000	18,000	5,000
Total	10,398	21,000	31,398	52,556
<i>Total by fund 31 March 2017</i>	<i>11,636</i>	<i>40,920</i>	<i>52,556</i>	

5 Fees and other income

	Unrestricted £	Restricted £	2018 £	2017 £
Lessons	7,528	-	7,528	7,458
Other	514	-	514	1,390
	8,042	-	8,042	8,848

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2018 £	2017 £
Income from bank deposits	-	-	-	-
	-	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

7 Analysis of expenditure on charitable activities

	Total 2018 £	Total 2017 £
Staff costs	35,362	36,108
Depreciation	1,008	1,007
Premises costs	5,762	3,450
General running costs	2,598	3,600
Programme costs	1,918	8,593
Marketing & publicity	-	2,044
Travel, training and volunteer costs	1,690	2,590
Other governance costs		
Independent examination	600	650
Management committee		-
	<hr/> 48,938	<hr/> 58,042
	<hr/> <hr/> 2018 £	<hr/> <hr/> 2017 £
Restricted expenditure	18,297	40,082
Unrestricted expenditure	30,641	17,960
	<hr/> 48,938	<hr/> 58,042
	<hr/> <hr/>	<hr/> <hr/>

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2018 £	2017 £
Depreciation	1,008	1,007
Independent examiner's remuneration		
- accountancy	300	350
- independent examination	300	300
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2018 £	2017 £
Wages and salaries	26,172	28,243
Social security costs	-	-
Freelance staff	9,190	7,865
	<hr/>	<hr/>
	35,362	36,108
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2017: Nil).

The average number of staff employed during the period was 2 (2017: 2).

The average full time equivalent number of staff employed during the period was 1.6 (2017: 1.6).

The key management personnel of the charity comprise the trustees, the Project Manager and the Finance Manager. The total employee benefits of the key management personnel of the charity were £26,172 (2017: £28,243).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2017: Nil), in addition no travel expenses were claimed in the year (2017: £nil).

Aggregate donations from related parties were £nil (2017: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2017: nil).

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2018 £	2017 £
Rochdale MBC	10,398	11,636
Clinical Commissioning Group	18,000	5,000
	<hr/>	<hr/>
	28,398	5,000
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 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.

14 Fixed assets: tangible assets

	Production equipment £	Total £
Cost		
At 1 April 2017	9,365	9,365
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2018	9,365	9,365
	<hr/>	<hr/>
Depreciation		
At 1 April 2017	8,357	8,357
Charge for the year	1,008	1,008
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2018	9,365	9,365
	<hr/>	<hr/>
Net book value		
At 31 March 2018	-	-
	<hr/>	<hr/>
At 31 March 2017	1,008	1,008
	<hr/>	<hr/>

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

15 Debtors

	2018 £	2017 £
Accrued income	353	503
	<u>353</u>	<u>503</u>

16 Creditors: amounts falling due within one year

	2018 £	2017 £
Other creditors and accruals	1,507	1,515
	<u>1,507</u>	<u>1,515</u>

17 Analysis of movements in restricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Tudor Trust Charity	12,620	-	(12,620)	-	-
Commissioning Group	5,000	-	(5,000)	-	-
CCG - Mature Movers	-	12,000	-	-	12,000
CCG - Walking Wonde	-	6,000	-	-	6,000
Groundwork	677	-	(677)	-	-
Groundwork Tesco	-	3,000	-	-	3,000
	<u>18,297</u>	<u>21,000</u>	<u>(18,297)</u>	<u>-</u>	<u>21,000</u>

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Tudor Trust	14,706	25,000	(27,086)	-	12,620
Celebration Fund	-	8,950	(8,950)	-	-
Trafford Hall Clinical Commissioning Group	-	500	(500)	-	-
Holiday at Home	-	5,000	-	-	5,000
	-	800	(800)	-	-
Radpac	253	670	(923)	-	-
Groundwork	2,500	-	(1,823)	-	677
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	17,459	40,920	(40,082)	-	18,297
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of	Description, nature and purposes of the fund
Clinical Commissioning Group	This funding will provide for mature movers and the walking wonders group.
Groundwork	This funding will all be spent on the Christmas festival.

Langley Theatre Workshop

Notes to the accounts for the year ended 31 March 2018 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	32,044	22,936	(30,641)	-	24,339
	<u>32,044</u>	<u>22,936</u>	<u>(30,641)</u>	<u>-</u>	<u>24,339</u>

19 Analysis of movement in unrestricted funds

Previous reporting period	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	29,132	20,872	(17,960)	-	32,044
	<u>29,132</u>	<u>20,872</u>	<u>(17,960)</u>	<u>-</u>	<u>32,044</u>

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	24,339	-	21,000	45,339
	<u>24,339</u>	<u>-</u>	<u>21,000</u>	<u>45,339</u>