

REGISTERED COMPANY NUMBER: 3240838 (England and Wales)  
REGISTERED CHARITY NUMBER: 1058001

# CHARITY COMMISSION

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2017  
FOR  
LEEDS THEATRE IN EDUCATION COMPANY

CHARITY COMMISSION  
FIRST CONTACT  
22 NOV 2017  
ACCOUNTS  
RECEIVED

Thomas Coombs  
Chartered Accountants  
Century House  
29 Clarendon Road  
Leeds  
West Yorkshire  
LS2 9PG

**LEEDS THEATRE IN EDUCATION COMPANY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2017**

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**LEEDS THEATRE IN EDUCATION COMPANY**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST MARCH 2017**

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<b>TRUSTEES</b>	Ms M Armitage R Bunday A Dix A S Haddon J Jarosz
<b>COMPANY SECRETARY</b>	Ms A Bhanji
<b>REGISTERED OFFICE</b>	Parklands Primary School Dufton Approach Leeds West Yorkshire LS14 6ED
<b>REGISTERED COMPANY NUMBER</b>	3240838 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1058001
<b>INDEPENDENT EXAMINER</b>	Thomas Coombs Chartered Accountants Century House 29 Clarendon Road Leeds West Yorkshire LS2 9PG

## LEEDS THEATRE IN EDUCATION COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2017

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2017. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objective of the Charity, as defined in the Memorandum of Association, is "to advance the education of the public through the medium of educational theatre programmes".

The stated function of the Charity is:

- To promote an interest in education and training from people disaffected with current provision.
- Raise educational expectations and provide an arena for achievement for people classed as or seeing themselves as low/non achievers.
- Enable groups to use educational art processes to explore and articulate their social concerns.
- Create links/dialogue between different sectors of the community.
- Challenge anti-social behaviour and prejudicial attitudes that limit people's potential.
- Increase social, communication and groupwork skills.
- Provide an opportunity for educational recognition and progression through the Arts Award.

##### Public benefit

In shaping our objectives and activities for the year ahead, the trustees have considered the Charity Commission's guidance on public benefit to ensure that the company's planned activities will contribute to the aims and objectives that they have set.

## LEEDS THEATRE IN EDUCATION COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2017

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Given the economic situation it would be easy to say "the major achievement is that the company is still here", but despite survival having been somewhat hand-to-mouth, Leeds TiE has certainly achieved more than that in this period. The new programme *The Boy Under The Bed* was widely taken up as a valuable resource for schools and others supporting work on health & wellbeing, divided families, domestic violence and mental health. Pudsey, Aireborough, Morley & Ardsley & Tingley, and Inner East Leeds Clusters of Schools commissioned delivery of programmes for their schools. The work in Aireborough introduced the company to a new group of schools who hope to participate again.

When we took the possible risk of publicising *The Boy Under The Bed* through existing networks to offer unsubsidised delivery, the take-up was encouraging, although some schools found that sadly their budget could not support it.

Throughout this period the company continued discussions with the Blast Project (part of Yorkshire Mesmac and addressing the sexual exploitation of boys) to explore the possibility of creating a programme for young children to raise awareness of and enable them to talk about exploitation, and to identify strategies to stay safe. Being part of a larger charity, Blast had difficulty raising funding for the partnership project, so the company elected to maintain the partnership but look for separate funding, successfully attracting grants from several sources. This funding enabled a new devising process, supporting a "middle stage" of drama workshops with groups to test out the content, characters and form of the participatory play.

Based on previous successes Priesthorpe School booked the company's input for their Personal Development Day again, giving the company opportunity to develop the forum theatre workshop *Just Playing*.

Relying on project funding with no core meant that the company could not support any full time staff, but thankfully our experienced group of artists was willing and able to work on a project basis. At the same time the interest in, take-up of and outcomes of our programmes continue to demonstrate that, during this period of ongoing austerity, our art form is of concrete use and value to children, schools and communities in Leeds. The period's new developments and the consistent high standard and quality have been maintained once again not just by the talents, knowledge and experience of staff but also by their dedication and commitment.

##### The development and delivery in 2016/17 were funded by:

GRANT AID to develop and pilot new programme **Looking for Callum** -

Santander Discovery Grant;

Wade's Charity;

Sport Relief Community Cash (through Leeds Community Foundation);

Arts Council England Grants for the Arts (small) to devise, write & pilot *Looking for Callum* (to complete in 17/18).

Carried over - Arts Council England Grants for the Arts (small) to devise, write & pilot *The Boy Under the Bed* (completed in 16/17);

##### COMMISSIONS & SERVICE DELIVERY CONTRACTS from -

Pudsey Cluster, Morley & Ardsley & Tingley Clusters, Aireborough Cluster and Inner East Leeds Cluster of Schools to deliver *The Boy Under The Bed* in their schools, to help meet their aim of supporting Personal, Social & Health Education (PSHE) work in schools on the issues of safe/unsafe relationships, domestic violence and its impact on children.

##### PERFORMANCE FEES paid by -

primary schools for unsubsidised run of *The Boy Under the Bed*;

Leeds City College for workshops with Performing Arts students;

Priesthorpe School for workshops for Personal Development Day.

## LEEDS THEATRE IN EDUCATION COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2017

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

Delivery Summary	2016/17	(15/16)
Previews for workers	0	(1)
Showcase performances	0	(2)
Play only (Telling Stories followed-up by school staff)	0	(2)
SHORT Programmes		
- The real Boy	0	(24)
- The boy under the bed	75	(31)
ONE-DAY Programmes	0	(0)
JUST PLAYING workshops	4	(0)
LOOKING FOR CALLUM workshops	4	(0)
3 DAY COMMUNITY PARTICIPATION Project	0	(1)
FE/HE WORK ON TIE (inc. above, LFC w/s)	1	(1)
GROUPS PERFORMANCES(Community Participation Projects)	0	(1)
PUBLIC/conference/etc	0	(0)
NETWORKING PRESENTATION	1	(0)

In total the company delivered 84 programme/project sessions (71 in 2015/16).

81 were in schools (56)

3 out of school (15) (parents, students, young people, education professionals)

45 (29) different organisations participated.

##### Participants 2016/17

Aged 6 - 19 = 2,261; 20 - 64 = 224; 65+ = 2 TOTAL: 2,487

(2015/16 6 -19 = 1,780; 20 - 64 = 211; 65+ = 6 TOTAL = 1,997)

##### Developments

###### 1) Delivery

The Boy Under The Bed had substantial use and coverage, commissioned by 4 Clusters and used by individual schools & organisations. The programme's benefits are maximised when the company works through the Clusters - teachers are now familiar with us and our programmes' methodology, can anticipate and prepare. Teachers consistently reported benefits for their pupils, on how the usually quiet or diffident shone, how they as teachers & support staff were able to identify hitherto unknown needs, or skills, of individual children, and overwhelmingly how the company's plays and workshops explore difficult issues in a way that is totally accessible to young children.

Just Playing - a drama workshop using forum theatre techniques to explore issues around domestic abuse and anti-social behaviour - was once again a successful input for a High School Personal Development Day (4 consecutive workshops).

During this period the company developed a new programme, Looking For Callum, which grew out of the partnership with the Blast Project, and built on the participation developments in The Boy Under The Bed. The successful funding applications enabled a 2-stage devising process prior to writing, 1: devising with writer and actors; 2: creation and delivery of drama workshop with a variety of groups to test out the response of different participants to the play's characters, content and form. The groups: primary school Personal Development Groups, NHS CAMHS parents' group, performing arts students, all found the sessions very useful and they were an important stage in the development of the play and its innovative participation style.

## LEEDS THEATRE IN EDUCATION COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2017

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#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### 2) Partnerships

Clusters of Schools - Leeds schools are grouped into geographic clusters, generally the high schools and feeder primaries. Schools contribute to a central budget and the cluster uses this to organise provision across the schools according to local needs. In this period the company was commissioned to work in 4 clusters - Pudsey, Aireborough, Morley & Ardsley & Tingley, and Inner East Leeds, to support schools' work in PSHE concerning domestic violence and safeguarding issues. This partnership work is an excellent way to access schools to Leeds TiE's programmes. The cluster and company share the organisation & planning, then the company takes over contact with the lead teacher in each school, so that both parties are well prepared. Repeat commissions have led to schools looking forward to the company's annual input, and feeling well prepared to maximise the provision, all without having to rely on the school budget. Unfortunately several clusters are changing the way they operate, with some schools opting out, which may affect this access in the future. See future plans below for cluster update.

The partnership with Parklands Primary School, where the company is based, continues to benefit both. It is a pleasure to be part of such a thriving learning environment. In this period we worked with several classes, including running Looking For Callum (workshop stage) with 2 Personal Development Groups - children with specific needs who attend a 12 week block of small group classes with the Learning Mentor. The Mentor was delighted that as well as being an opportunity to learn more about the children's views and needs, the workshops clearly evidenced their progression through his sessions, for example their ability to ask questions, reason, etc.

The company and Leeds City College planned an extended company contribution to their Performing Arts degree course. Both were eager to continue the partnership and to give the students greater opportunity to explore and experience theatre in education through contact with local practitioners. In the end the college budget was unable to support this plan or achieve outside funding. It was disappointing that we could not continue to build on our relationship with the students, several of whom show skills, talent and interest in T I E. However we were able to run an extended Looking For Callum workshop, and there is the likelihood of further contact with some of the students.

Because of the amount of Leeds TiE's work in schools the company no longer receives funding from Leeds City Council (through arts@leeds). But the company and City Council have meaningful contact through the Clusters and also through Children's Services who regularly invite the company to present current work at Healthy Schools PSHE network meetings. They give support disseminating programme information as do Artforms (connecting artists and schools).

The company's partnership with the Blast Project progressed well. The initial plan was to create a new programme looking at the grooming and child sexual exploitation (CSE) of boys - for Leeds and then other cities. There were further meetings sharing ideas, experiences, knowledge and funding possibilities. After several attempts Blast were unable to raise funds for the proposed large nationwide partnership project, but the company elected to seek enough funding to develop and pilot the programme in Leeds, whilst maintaining the partnership through contact during the creative process, sharing contacts, mutual publicising & signposting etc. The company successfully raised funds for the programme and are continuing the partnership as described. For educational and artistic reasons it is not usual company practice to create "single issue" plays or programmes, so to create a programme to address grooming & CSE, within a special interest partnership, was a challenge. The story created by Paul Swift (then workshopped with the actors) tells of 10 year old Ben looking for his 16 year old brother, whom he finds staying in the home of a 24 year old man... But Ben's story brings up domestic violence, homophobia, emotional wellbeing and more. Blast staff were very positive about the script, will observe sessions in school, will offer follow-up sessions for participating schools and showcase the play at a Blast seminar.

Overall, partnership working is ever more important for the company's artistic and educational development and its coverage. As cutbacks and re-structuring continue to bite, joint and partnership working offer mutual support and validation. The company's learning through partnership work with Blast has been significant, whilst the City partnerships have extended coverage to new communities and raised the company profile.

## LEEDS THEATRE IN EDUCATION COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2017

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#### FINANCIAL REVIEW

##### Principal funding sources

The principal funding of the charity was a combination of specific project grants and fees for the performance of productions.

Donations to the charity should be sent to the Trustees at the Registered Office, in Leeds shown on page 1. Cheques should be made payable to "Leeds Theatre in Education Company".

##### Reserves policy

To allow the smooth operation of the charity's activities, the trustees consider that the appropriate level of free reserves should be equivalent to 12 weeks' expenditure. Based on the 2017 accounts this would equate to approximately £5,800 (2016: £6,300).

The actual free reserves amount to £1,433 as at 31st March 2017 (2016: £1,363). The trustees are endeavouring to raise additional finance to narrow the short fall in reserves.

##### Financial performance

The financial statements comply with the Companies Act 2006, and the Statement of Recommended Practice on Accounting by Charities and the conditions in the company's memorandum and articles of association. The movement in funds is shown on the Statement of Financial Activities.

The financial results of the charity are shown in the annexed financial statements. The Trustees consider that, at the date of this report, the financial position of the Charity is satisfactory.

The excess of total income over total expenditure for the year was £15,821 (2016 total expenditure over total income: £2,616).

#### FUTURE PLANS

Looking For Callum will be written, rehearsed and piloted in different contexts, with a workshop and follow-up teaching support materials. Previews and showcase performances will be arranged. After this pilot stage the programme will be available for general booking.

Helen Kerr, Morley & Ardsley & Tingley Cluster Coordinator has commissioned Looking For Callum in primary schools in autumn 2017.

Simon Toyne, Aireborough Integrated Service Leader, has commissioned Looking For Callum for the cluster's high schools in summer and autumn 2017, with an INSET day for teachers. He secured community safety funding for this stage with the aim of running a larger project across the cluster in 2017/18.

Following a request from Mark Smith, Seacroft Manston Cluster Leader (backed by local Councillors), the company will create a new programme for the cluster's schools focusing on knife crime, with delivery in 2018.

The above will provide short term project funding - Aireborough and Morley will fund delivery, whilst Seacroft Manston will fund development and delivery - so the company will seek further grant aid from trusts, charities and the Arts Council to extend the projects and/or to provide core funding.

Leeds Theatre in Education Company aims to continue to develop, extending form and content and coverage, to maintain a resource for Leeds children, young people, families and communities that is proving its value with each new programme.

"Thrilled with the work you did with Year 4 last week; you certainly brought out the best in them and enabled them to explore challenging but really pertinent issues. The quality of experience that you bring into school is so rare - long may it continue!" Head Teacher

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The theatre in education company was incorporated in England and Wales on 22nd August 1996 and is a charitable company, limited by guarantee. As such its governing instrument is its memorandum and articles of association. The company name was changed to Leeds Theatre in Education Company on 15th March 2010.

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## LEEDS THEATRE IN EDUCATION COMPANY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2017

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The articles of association state that the number of Trustees shall not be less than five and no more than twenty-one. In accordance with the articles of association all the trustees will retire, and offer themselves for re-election, at the next annual general meeting.

##### **Organisational structure**

The Charity is managed by a committee of six people and the day-to-day running of the Charity is carried out by three key staff members.

##### **Induction and training of new trustees**

On joining the Board all new trustees are given an induction pack together with a copy of the previous years' board papers. They are encouraged at an early stage to see the work and any appropriate training courses are made available to them.

##### **Key management remuneration**

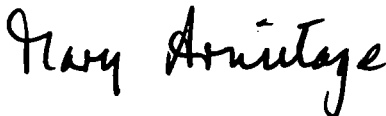
The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 6 to the accounts.

Trustees are required to disclose all relevant interests and register them in accordance with the Charity's policy to withdraw from decisions where a conflict of interest arises.

##### **Related parties**

There were no related party transactions during the year.

Approved by order of the board of trustees on 17th October 2017 and signed on its behalf by:



Ms M Armitage - Trustee

## **LEEDS THEATRE IN EDUCATION COMPANY**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31ST MARCH 2017**

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The trustees (who are also the directors of Leeds Theatre In Education Company for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEEDS THEATRE IN EDUCATION COMPANY**

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I report on the accounts for the year ended 31st March 2017 set out on pages ten to nineteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under 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) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the 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 in an 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 statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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)

have not been met; or

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

*C. Darwin*

Christopher Darwin FCA  
Thomas Coombs  
Chartered Accountants  
Century House  
29 Clarendon Road  
Leeds  
West Yorkshire  
LS2 9PG

17th October 2017

**LEEDS THEATRE IN EDUCATION COMPANY**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,000	-	5,000	16,850
<b>Charitable activities</b>	4				
Grants Received		-	22,120	22,120	-
Fees for delivery of theatre programme		13,020	650	13,670	7,664
Investment income	3	-	-	-	4
<b>Total</b>		<b>18,020</b>	<b>22,770</b>	<b>40,790</b>	<b>24,518</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Delivery of theatre activities		10,832	7,019	17,851	19,192
Premises costs		5,740	-	5,740	5,736
Administration costs		376	-	376	1,258
Governance costs		1,002	-	1,002	948
<b>Total</b>		<b>17,950</b>	<b>7,019</b>	<b>24,969</b>	<b>27,134</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>70</b>	<b>15,751</b>	<b>15,821</b>	<b>(2,616)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,363</b>	<b>-</b>	<b>1,363</b>	<b>3,979</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,433</b>	<b>15,751</b>	<b>17,184</b>	<b>1,363</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**LEEDS THEATRE IN EDUCATION COMPANY**

**BALANCE SHEET  
AT 31ST MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	187	500	687	2,081
Cash at bank and in hand		2,672	15,251	17,923	3,262
		<u>2,859</u>	<u>15,751</u>	<u>18,610</u>	<u>5,343</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(1,426)	-	(1,426)	(3,980)
<b>NET CURRENT ASSETS</b>		<u>1,433</u>	<u>15,751</u>	<u>17,184</u>	<u>1,363</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,433</u>	<u>15,751</u>	<u>17,184</u>	<u>1,363</u>
<b>NET ASSETS</b>		<u>1,433</u>	<u>15,751</u>	<u>17,184</u>	<u>1,363</u>
<b>FUNDS</b>					
Unrestricted funds	12			1,433	1,363
Restricted funds				15,751	-
<b>TOTAL FUNDS</b>				<u>17,184</u>	<u>1,363</u>

The notes form part of these financial statements

**LEEDS THEATRE IN EDUCATION COMPANY**

**BALANCE SHEET - CONTINUED  
AT 31ST MARCH 2017**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 17th October 2017 and were signed on its behalf by:

*Mary F. Armitage*

Ms M Armitage -Trustee

*A Dix*

A Dix -Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of grants, donations and gifts (including gifts in kind). These amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Fees, for the delivery of theatre activities are recognised in the period of the event or performance. Amounts received in advance of such activities is shown as deferred income and is included within creditors.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	25% on cost
Computer equipment	25% on cost

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Unrestricted funds are grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**LEEDS THEATRE IN EDUCATION COMPANY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2017**

**1. ACCOUNTING POLICIES - continued**

**Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**2. DONATIONS AND LEGACIES**

	2017 £	2016 £
Donations	-	400
Grants	5,000	16,450
	<u>5,000</u>	<u>16,850</u>

Grants received, included in the above, are as follows:

	2017 £	2016 £
Other grants	5,000	16,450
	<u>5,000</u>	<u>16,450</u>

**3. INVESTMENT INCOME**

	2017 £	2016 £
Investment income	-	4
	<u>-</u>	<u>4</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2017 £	2016 £
<del>Fees for delivery of theatre programme</del>		
<del>Fees for delivery of theatre programme</del>		
Activity		
Grants Received	22,120	-
Fees for delivery of theatre programme	13,670	7,664
	<u>35,790</u>	<u>7,664</u>

	2017 £	2016 £
Grants received:		
Arts Council England	13,320	-
Santander Foundation	4,800	-
Wade's Charity	3,000	-
Sport Relief Community	1,000	-
	<u>22,120</u>	<u>-</u>



LEEDS THEATRE IN EDUCATION COMPANY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2017

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Support costs	Totals
	£	£	£
Delivery of theatre activities	17,851	-	17,851
Premises costs	5,740	-	5,740
Administration costs	376	-	376
Governance costs	-	1,002	1,002
	<u>23,967</u>	<u>1,002</u>	<u>24,969</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2017	2016
	£	£
Rent	5,000	5,000
Insurance	740	736
Production costs	16,909	18,189
Office costs	376	1,258
Travel, motor expenses and touring costs	942	1,003
	<u>23,967</u>	<u>26,186</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2017 nor for the year ended 31st March 2016.

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2017 nor for the year ended 31st March 2016.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,400	11,450	16,850
<b>Charitable activities</b>			
Fees for delivery of theatre programme	7,024	640	7,664
Investment income	4	-	4
<b>Total</b>	<u>12,428</u>	<u>12,090</u>	<u>24,518</u>

LEEDS THEATRE IN EDUCATION COMPANY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2017

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Delivery of theatre activities	5,304	13,888	19,192
Premises costs	5,736	-	5,736
Administration costs	1,258	-	1,258
Governance costs	948	-	948
<b>Total</b>	<b>13,246</b>	<b>13,888</b>	<b>27,134</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(818)</b>	<b>(1,798)</b>	<b>(2,616)</b>
<b>Transfers between funds</b>	<b>(1,798)</b>	<b>1,798</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(2,616)</b>	<b>-</b>	<b>(2,616)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>3,979</b>	<b>-</b>	<b>3,979</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,363</b>	<b>-</b>	<b>1,363</b>
<b>9. TANGIBLE FIXED ASSETS</b>			
	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1st April 2016 and 31st March 2017	40	5,825	5,865
<b>DEPRECIATION</b>			
At 1st April 2016 and 31st March 2017	40	5,825	5,865
<b>NET BOOK VALUE</b>			
At 31st March 2017	-	-	-
At 31st March 2016	-	-	-

**LEEDS THEATRE IN EDUCATION COMPANY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2017**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Trade debtors	500	1,900
Prepayments and accrued income	187	181
	<u>687</u>	<u>2,081</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017	2016
	£	£
Trade creditors	76	2,630
Accruals and deferred income	1,350	1,350
	<u>1,426</u>	<u>3,980</u>

The working capital of the charity is provided by the bank balances and advanced grant funding. As with many voluntary organisations the charity is dependent on renewing and securing new funding sources to replace current short term contracts and grants. The trustees consider that, based on available information for future funding and discussions with funders, the charity will continue to be able to operate within available banking facilities for the foreseeable future. Accordingly, the financial statements are prepared on a going concern basis.

**12. MOVEMENT IN FUNDS**

	At 1/4/16	Net movement in funds	Transfers between funds	At 31/3/17
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	1,363	(2,218)	2,288	1,433
The Boy Under the Bed	-	2,288	(2,288)	-
	<u>1,363</u>	<u>70</u>	<u>-</u>	<u>1,433</u>
<b>Restricted funds</b>				
Looking For Callum	-	15,751	-	15,751
	<u>-</u>	<u>15,751</u>	<u>-</u>	<u>15,751</u>
<b>TOTAL FUNDS</b>	<u>1,363</u>	<u>15,821</u>	<u>-</u>	<u>17,184</u>

LEEDS THEATRE IN EDUCATION COMPANY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2017

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,100	(7,318)	(2,218)
The Boy Under the Bed	12,920	(10,632)	2,288
	<u>18,020</u>	<u>(17,950)</u>	<u>70</u>
<b>Restricted funds</b>			
Looking For Callum	22,770	(7,019)	15,751
	<u>40,790</u>	<u>(24,969)</u>	<u>15,821</u>

**Restricted Funds**

**Looking for Callum**

This programme was devised in partnership with the Blast Project (addressing the sexual exploitation of boys & young men) to examine issues around grooming and child sexual exploitation, and to support work on safe relationships, homophobia, emotional wellbeing and domestic abuse. Again the programme consisted of the play, workshops and Teaching Support Materials. The story was of a 10 year old boy's search for his older brother - "The story begins one night in a bus station in Leeds. It's the story of a woman called Elizabeth and a 10 year old boy called Ben. Also in the story are a small group of teenagers who are sitting just where you are..." Participatory techniques were further developed to give groups the opportunity to move between subjective and objective perspectives. The devising-writing process was also developed through early stage drama workshops to test out the content, form and participation techniques. Whilst the play was age appropriate for primary school children, it was also suitable for teenage and adult groups.

**The Boy Under the Bed**

The programme consisted of a participatory play, post-play workshop and Teaching Support Materials to support work on domestic violence, health & wellbeing, divided families & mental health issues. It was mostly used with primary school classes Years 5 & 6. The programme developed the company's participatory form as 5 year old Josh used his toys to tell his Gran about what had been happening in his family - "I'm playing Simba. He's a lion, but he's only little, and he's all on his own cos he's lost his mum and his big sister in the dark scary woods. Will you go with me into the dark scary woods and help me find my mummy?" The workshops used simple drama techniques and discussion to enable the groups to explore their questions and speculation about Josh's family. The Teaching Support Materials were classroom based exercises using the world of the play for further exploration whilst also meeting other learning outcomes.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2017.

**LEEDS THEATRE IN EDUCATION COMPANY**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST MARCH 2017**

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**14. CAPITAL**

Leeds Theatre in Education Company is a charitable company, limited by guarantee and has no share capital. The members have agreed to contribute £1 each to the Charity's assets in the event of it winding up, if its assets should prove insufficient to cover its liabilities, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

**15. FIRST YEAR ADOPTION**

The company has adopted FRS 102 for the first time during the year ended 31st March 2017. There have been no material transition adjustments made to the profit and loss account or balance sheet as a result of this first time adoption.