



BLUE APPLE THEATRE

Trustees' Annual Report and Financial Statements

1 April 2017 to 31 March 2018

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS	2
TRUSTEES' REPORT	3
ACKNOWLEDGEMENTS & THANKS	8
STATEMENT OF FINANCIAL ACTIVITIES	9
BALANCE SHEET	11
NOTES TO THE FINANCIAL STATEMENTS	13
INDEPENDENT EXAMINER'S REPORT	20



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REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity

Blue Apple Theatre (a company limited by guarantee)

Registered Office and Principal Address

The Tower at Kings', Romsey Road, Winchester SO22 5PD (to April 2018)
Faculty of Arts, St Edburga Building, University of Winchester, Sparkford Road, Winchester
SO22 4NR (from April 2018)

Company Registered Number

8268201 (England and Wales)

Charity Registered Number

1151078

Patrons

Alan Lovell
Sally Phillips (Appointed June 2017)

Trustees

Georgiana Robertson (Chair)
Nick Goulding (Treasurer, resigned December 2017)
Susan Morris
Stephen Hanvey
Rebecca Sheppard
Duncan Rutter (Appointed July 2017)
Ross Harvie (Appointed July 2017)

Ed Rothead (Appointed April 2018)
Kim Gottlieb (Appointed June 2018)

Founder

Jane Jessop

Company Secretary

Liz Watts

Bankers

Barclays Bank, 50 Jewry Street, Winchester SO23 8RG

Independent Examiner

Tim Light FMAAT
Lightatouch Internal Audit Services
7 Hodder Close
Chandlers Ford
Hampshire SO53 4QD

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees (who are also directors of the Charity for the purposes of the Companies Act 2006) present their fifth annual report, for the 12 months ended 31 March 2018.

History

Blue Apple Theatre was established as a Company limited by guarantee under a Memorandum of Association which established the objects and powers of the charitable Company and it is governed under its Articles of Association. The Company was incorporated on 25 October 2012, registered as a charity on 5 March 2013 and commenced fundraising shortly thereafter. The activities of Blue Apple Theatre (founded in 2005) were transferred to the Company under a Memorandum of Agreement dated 31 July 2013 from Winchester and District Mencap Society (now known as Winchester Go LD).

Trustees

The Articles stipulate a minimum of five Trustees, who are also Directors of the Company, with no maximum number. One third of Trustees retire by rotation annually, with a maximum duration of service being 9 years i.e. 3 rotations of 3 years. There were five trustees for the first quarter of the year and seven for most of the year.

Trustee recruitment is by open advertisement and seeks to maintain coverage of essential skills. We commenced further trustee recruitment once again at our Christmas production in December 2017 with positive results and anticipate new trustees will formally join the Board later in 2018.

Trustee induction is in place and further training on specific matters is provided. There are at least five Trustee meetings a year. Trustees also participate in small working groups on specific issues such as fundraising, staff recruitment and financial matters.

Staff

Personnel at Blue Apple, (four people,) have remained constant this year albeit job titles have changed.

We commenced in April 2017 with Simon Morris arriving to take up the 3- month interim post as Blue Apple's General Manager (0.8 fte), which he fulfilled so successfully that the appointment has been confirmed long term. Richard Conlon continues as Artistic Director (0.8fte) responsible for the Company's artistic direction, artistic coordination and oversight of our expanding Outreach work (see below) and the production team who provide the technical assistance and production values for each major show. Dance and Outreach work have been delivered by associate artists on behalf of Blue Apple.

The Artistic Director and General Manager report to trustee meetings and where possible attend. The Artistic Director and General Manager are assisted by a part-time (0.6 fte) Administrator and a part time (0.3 fte) Finance Manager who also undertakes the Company Secretary role. Both the Administrator and Finance Manager roles report to the General Manager.

The Founder continues to promote the Company and to assist on specific projects.

The charity is reliant on a number of volunteers who assist with rehearsals, performances and evaluation. They have yet again provided a wonderful resource to Blue Apple.

Since its inception Blue Apple has been based at the Tower, a performance space linked to Kings' School. This will be our last Annual Report to cite the Tower as our registered office address. Marking the performance development and organisational maturity of Blue Apple, most excitingly April 2018 will see the Blue Apple move its office headquarters and Core performance company into the University of Winchester. The new five-year residency is intended to support more partnership work between the two organisations.

Risk Management

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties relevant to the charity

- the establishment of policies, systems and procedures to mitigate the risks identified in the annual review
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is close attention to cash flows and projected outflows while seeking to secure grants and voluntary income including legacy pledges.

Financial Review

Total Income for the year to 31st March 2018 amounted to £151,504, which is £506 (0.3%) more than in 2016-17. Unrestricted income to the General Fund amounted to £58,560, while income from grants to Restricted Funds totalled £90,169. Compared to the previous year (2016/17):

- Donations, Gifts and Legacies at £15,818 were £ 5,483 (26%) down;
- Fundraising income at £ 1,021 was £ 1,705 (63%) down;
- Investment income at £ 201 was £ 305 (60%) down;
- Charitable activities (Drama & Dance fees & Production) revenue at £ 26,752 was £ 7,574 (39%) up;
- Grants income at £ 107,712 was £ 425 (0.4%) up.

Total Expenditure for the year to 31st March 2018 was £151,504, which is £24,449 more than in 2016/17, and is £650 below budget for the year. Unrestricted Expenditure from the General Fund amounted to £ 58,560, whilst expenditure from accumulated designated funds amounted to £ 5,275, expended from the funds set aside for Production Costs. Expenditure from Restricted (grants) Funds totalled £ 87,669. Compared to the previous year (2016/17):

- No Fundraising costs were incurred in either year;
- Charitable activities ((Drama & Dance group & Production costs) at £151,504 were £24,449 (19.2%) up.

At the year end, there was an overall in-year deficit of £2,775, comprising and excess of expenditure over income of £5,275 spend from previously accumulated designated funds.

The remaining value of tangible assets at £748 was written down during the year. The Charity's tangible assets consequently had no value at 31st March 2018.

The overall effect of the year's trading has been to reduce the Charity's overall Financial Assets from £131,881 to £ 129,106, a net reduction of £2,775. Unrestricted General Funds have remained constant at £106,881, while Unrestricted Designated Funds have reduced from £15,000 to £9,725. Restricted Funds have increased by £2,500.

Reserves Policy

The trustees review annually the need for reserves in line with the guidance issued by the Charity Commission and consider that, in the context in which the charity operates, with a substantial majority of the charity's income arising from discretionary Grants and donations, that unrestricted reserves need to be maintained at an amount at least equal to six months running costs, namely £95,000, so as to ensure Blue Apple can continue to run, during any period of unforeseen difficulty, all its planned core activities and meet its organisational commitments as well as those required by grant making bodies. The level of reserves currently exceeds the target of six months expenditure but is justified by the higher risk and uncertainty of adequate future grant income and the greater future investment required to be made of resources for staff and equipment. Restricted funds are necessarily disregarded in the assessment of required reserves levels as their use is dependent upon the requirements of the donor. Substantially all the reserves are held in readily realisable form.

Principal Funding Sources

Funding comes from a wide variety of sources (see list below) including Big Lottery, Arts Council, charitable trusts, local government grants, fundraising events, sponsorship by local businesses, ticket sales, members' subscriptions.

The Trustees are most grateful to all the organisations and individuals who have supported Blue Apple and to our growing band of Friends who have generously provided ongoing support. A list of major donors can be found on page 8 of this report.

PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES

The Trustees are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities with regard to the charity.

Blue Apple Theatre is a highly ambitious theatre company which brings all the benefits of taking part in theatre to performers who have learning disabilities and enables them to present high quality productions to the widest possible audience in a variety of large and small-scale productions, touring theatre and film.

Blue Apple Theatre believes that direct involvement in the arts greatly helps in the building of a more inclusive and equal society.

Blue Apple Theatre's charitable objects are:

- (1) To promote social inclusion for the public benefit by preventing people with learning difficulties from becoming socially excluded, relieving their needs and assisting them to integrate into society by developing their skills, enhancing their capacity and improving their life opportunities through the use of a variety of performance media, and by building a more integrated society through greater understanding and valuing of people with learning difficulties.
- (2) To relieve the needs of people with learning disabilities in such ways as the trustees shall think fit.

The Blue Apple Theatre Community Project, which is funded in part by the Big Lottery Fund, aims specifically to enable people with learning disability to develop their social skills and confidence, to be physically and mentally active, to feel less isolated and have more friends, and to engage more actively in the wider community.

The following is a brief account of the main activities undertaken to carry out our charitable purposes for the public benefit.

Programme

During the year we had a total of 83 regular attenders in our Winchester groups whilst our outreach work (see below) reached another 69 people. Some members are very active, becoming increasingly experienced performers and attending several different sessions.

Weekly sessions include large-group sessions (referred to in this document as 'Main Company') for 32 adults (up 4 from last year) who have learning disabilities (LD), working alongside 15 volunteers including sixth formers and university students. To accommodate additional demand for places and permit greater depth and one-to-one support time within rehearsals, since January 2018 people now attend sessions either on a Monday or a Wednesday. These sessions are led by the Artistic Director and have worked towards two major public performances (see below). The main dance programme is integrated into the Main Company sessions.

The Special Assignments Company provided weekly sessions for 13 adults with learning disabilities (up 1 member from last year), led by a Drama Leader and assisted by 2 volunteers, under the oversight of the Artistic Director. The University of Winchester has provided a rehearsal venue free of charge. The Special Assignments Company gave two major public performances in the year at the summer Hat Fair and the winter Woolly Hat Fair in Winchester.

We provided intensive weekly drama and dance training, led by the Artistic Director, for a smaller group who have, or wish to have, experience of touring ('Apple Core' and 'Apple Core Dance') of performers with Learning Disability.

Additionally, we provided further weekly dance sessions for 11 people, including sessions for those with moderate LD and some for those with more severe LD who need one to one support. We also provided weekly street dance sessions for adults with LD (average class size 12). These classes are led by freelance Dance Leaders.

We aim to achieve a tour or similarly outstanding performance piece bi-annually. This year 2017/18 we have hosted visitors from Ireland who have come to sample our work and learn from our

practice, noting the skill of our performers to be able to produce a repertoire of 2 major shows annually.

Outreach in Hampshire

We have expanded our Outreach programme this year thanks to a 22-month duration funding award from People's Health which finishes in July 2018. Through our 5 additional projects, across Hampshire and mainly outside of Winchester, we reached 54 children and young adults with a learning disability, taking part in drama and dance activities. These sessions come under the guiding aegis of our Artistic Director but have been delivered on behalf of Blue Apple by freelance dance and drama leaders. To list them and the numbers attending each session:

- Osborne School, Winchester: 10
- The Point, Eastleigh: 7
- Shepherd's Down School, Winchester: 12
- The Lights, Andover: 9
- Ickneild School, Andover: 10

We also delivered 2 weekly sessions commissioned by Hampshire Cultural Trust; Epic Drama at Forest Arts Centre, New Milton for children with a LD aged 11 years plus (11 participants) and Drama at Ashcroft Arts Centre, Fareham, for young adults with a LD (10 participants).

Performances

The following were performed during the period by Blue Apple Theatre:

- Changes (Main Company), tales based on Greek myths, performed at Theatre Royal Winchester for 3 nights, June 2017, to an audience of 414.
- Elements of the Changes show were also presented at the Winchester Rotary Gala Night by members of the Main Company (audience 250 approx.).
- A dance segment of the Changes show was presented at Salisbury Playhouse for Salisbury Learning Disability Day (audience 75 approx.).
- The Christmas show at the Tower presented A King's City Christmas (Main Company,) an evocation of our home city of Winchester at Christmas, over 3 nights, December 2017, to an audience of 320.
- The Special Assignments Company additionally performed a street theatre piece, Argus, The Watchman, again reflecting a Greek inspiration, at the Hat Fair, Winchester July 2017 (audience 325 approx.) and performed Homecoming at the Woolly Hat Fair December 2017 (audience 70 approx.).
- Noggin, a dance piece developed in collaboration between Blue Apple and the University of Winchester D@win dance company, was performed Jan – March 2018 on 5 occasions in different venues to total audience figures of over 600 people.
- The Back of My Hand was a piece commissioned and performed in October 2017 by Blue Apple's Core company at a CARE Conference, London recognising 50 years since the Abortion Act (audience 250 approx.).
- Our Street Dance group performed at the Kings Fayre (audience 40 approx.) and at the Innov8 Dance Showcase (audience 100 approx.).
- Performers, Founder and Staff from Blue Apple spoke at the Applying Shakespeare Conference, March 2018, an international symposium to discuss and profile the applied use of Shakespeare, hosted by Royal Shakespeare Company in Stratford (audience 80).

Achievements and Performance

(1) Enhancing individual lives:

- Training and touring has enabled some actors with learning disabilities to pursue ambitions of professional performance e.g. in StopGap Dance Company.
- People with learning disabilities have been engaged as volunteers – in preparing drinks and clearing away, distributing flyers and posters, front of house at productions.
- Some Blue Apple Theatre members work as volunteers at a local commercial theatre.
- Positive feedback is received from parents and carers.
- Individual profiling of members tracks progress and addresses concerns.

(2) Engagement with the wider community:

Through performing high quality theatre to the widest possible audiences (see performance details above):

- Audience feedback is sought at every performance and written feedback has been very positive.
- Audiences include many people who have learning disabilities.

Through media:

- The website continues to be constantly revised and updated and now includes a blog section in which members' views are recorded.

Through fund-raising activities:

- A choral concert in Winchester, October 2017 attended by around 60, with proceeds to Blue Apple Theatre.
- A Rock Choir performance in Petersfield, March 2018, attended by around 200 people, with proceeds to Blue Apple Theatre.

Through engagement with local schools and colleges, and with the wider community:

- Local university students work alongside members in the Main Company and SAC.
- Local sixth form students take part in volunteer programmes.
- Dancers have joined other local groups at showcase events in Hampshire.

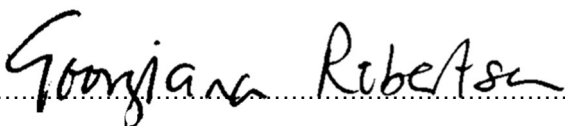
Evaluation

- Regular evaluation, evidence of outcomes and measurement of individual progress are undertaken by staff.
- A researcher from the Tizard Centre (University of Kent) is studying the social impact of BAT and has developed formal evaluation mechanisms for Blue Apple.
- Audience feedback is sought via questionnaires after all performance.
- A regular forum, 'Speaking Up', chaired and minuted by members, enables LD members to voice their experience, aims and concerns relating to Blue Apple.

Future plans

In accordance with our Business Plan and the objectives set out in the Blue Apple Theatre Community Project, the Trustees plan to maintain and consolidate Blue Apple Theatre's core activities and, as funds allow, to continue to extend these to enable more people with learning disabilities to benefit from Blue Apple Theatre activities, and to engage with wider audiences.

This report was approved by the trustees on 20 August 2018 and signed on their behalf by:

 Georgiana Robertson (Chair)

ACKNOWLEDGEMENTS AND THANKS

The past year's achievements would not have been possible without the support of our volunteers and Friends. The Trustees extend their sincere thanks to our Patrons Alan Lovell and Sallie Phillips, and to all those individuals who have supported the charity either financially or by giving their time and expertise over the past year.

The charity is also dependent on the generosity and support of numerous organisations, without which the day to day running of Blue Apple Theatre would not be possible. The Trustees wish to acknowledge and thank the following for their support over the year:

Big Lottery Fund
Care
Friends of Blue Apple
Hampshire County Council
Homestart
Ickneild School
Kings' School
The Masons
The Leathersellers' Company Charitable Fund
Osborne School
People's Health Trust
Perivoli Philanthropy
Petersfield Rock Choir
Theatre Royal Winchester
The Thomas Weelkes Singers
The University of Winchester
Winchester City Council
Winchester School of Art (the University of Southampton)

Individual donors

The Blue Apple Theatre Winchester

Independent Examination of the Accounts and Financial Statements

31 March 2018

**Charity Number 1151078
Blue Apple Theatre, Winchester**

Reference and Administration Information:

Registered Charity Name:

Blue Apple Theatre

Charity registration number: 1151078

Registered Address:

Faculty of Arts, St Edburga Building, University of Winchester, Sparkford Road, Winchester
SO22 4NR

Statement of Financial Activities
(including summary Income and Expenditure Account)
for the year ended 31 March 2018

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income						
Donations, gifts and legacies	2	15,818	-	-	15,818	21,301
Fund raising income	3	1,021	-	-	1,021	2,726
Investment income	4	201	-	-	201	506
Charitable activities:						
Drama and Dance fees and productions	5	26,752	-	-	26,752	19,178
Other Income						
Grants	6	14,768	-	90,169	104,937	107,287
Total income		58,560	-	90,169	148,729	150,998
Expenditure						
Fund-raising costs	3 & 7	-	-	-	-	-
Charitable activities	8	58,560	5,275	87,669	151,504	127,055
Total Expenditure		58,560	5,275	87,669	151,504	127,055
Net Income / (Expenditure) before transfers		-	-5,275	2,500	-2,775	23,943
Transfers between funds		-	-	-	-	-
Net Income / (Expenditure)		-	-5,275	2,500	-2,775	23,943
Net movement in funds		-	-5,275	2,500	-2,775	23,943
Fund balances brought forward at 1 April 2017		106,881	15,000	10,000	131,881	107,938
Fund balances carried forward at 31 March 2018		106,881	9,725	12,500	129,106	131,881

All of the above results are derived from continuing activities. All gains and losses recognised in the period are included above.

Balance Sheet as at 31 March 2018**[Company registration number: 8268201]**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets (net book value)	11	0	748
		<hr/> 0	<hr/> 748
Current assets			
Debtors	12	10,917	3,032
Short term deposits		117,485	117,284
Cash at bank and in hand		14,800	32,542
		<hr/> 143,202	<hr/> 152,858
Current Liabilities			
Amounts falling due within one year	13	-14,097	-21,725
		<hr/>	<hr/>
Net current assets		129,105	131,881
Liabilities			
Amounts falling due after more than one year		-	-
		<hr/>	<hr/>
Total assets less liabilities		129,105	132,629
		<hr/>	<hr/>
Net assets		129,105	132,629
Funds:			
Unrestricted funds			
General funds		106,881	106,881
Designated funds		9,725	15,000
	14	<hr/> 116,606	<hr/> 121,881
Restricted funds	14	12,500	10,000
		<hr/>	<hr/>
Total funds	15	129,106	131,881

The Company is exempt from the requirements relating to preparing audited accounts in accordance with section 477 of the Companies Act 2006.

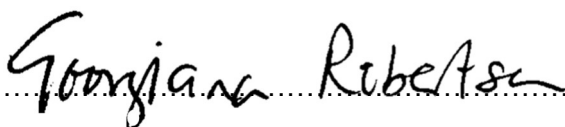
The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014

The financial statements on pages 9 to 19 were approved and authorised for issue by the trustees on 5 June 2018 and signed on their behalf by:

..... Georgiana Robertson, Chair.

Notes forming part of the financial statements for the year ended 31 March 2018

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2016.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers.

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Theatre and office equipment	over 4 years
Computer equipment	over 4 years

(g) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

INCOME

	2018	2017
	£	£
2. Donations, gifts and legacies		
Individual	4,270	5,311
Charitable foundations	7,570	7,480
Corporate donors	300	2,489
General donations	2,610	-
Gift Aid tax reclaimed	1,068	6,021
	<hr/>	<hr/>
	15,818	21,301
3. Fundraising income		
Globe Theatre Event	-	2,627
Other fund raising	1,021	99
	<hr/>	<hr/>
	1,021	2,726
<i>Costs</i>	-	-
4. Investment Income		
Interest received	201	506
5. Charitable activities		
Drama & dance fees & productions:		
Participants' class fees (inc Outreach)	19,158	14,071
Other performance fees	500	500
Seat and program sales	4,777	4,367
Merchandise Sales	2,317	240
	<hr/>	<hr/>
	26,752	19,178
6. Other Income		
Grants:		
National Lottery	59,713	59,692
Arts Council England	1,486	13,377
Peoples Health Trust	27,288	14,885
Leathersellers	5,000	2,000
Public Bodies/Local Authorities	8,950	8,500
Corporate	-	-
LWF Funds brought forward	2,500	8,833
	<hr/>	<hr/>
	104,937	107,287
TOTAL INCOME	148,729	150,998

EXPENDITURE

	Staff Costs	Other Direct Costs	2018 Total	2017 Total
	£	£	£	£
7. Fundraising costs	-	-	-	-
8. Charitable Activities				
Royalty payments	-	-	-	120
Dance and Drama classes	29,369	20,033	49,402	40,063
Productions	-	25,117	25,117	13,383
Rent	-	5,300	5,300	4,000
Management and administration	58,300	10,233	68,533	66,134
Marketing	-	2,404	2,404	-
Depreciation	-	748	748	855
Provision for repayment of LFW Grants	-	-	-	2,500
TOTAL CHARITABLE ACTIVITIES	87,669	63,835	151,504	127,055
TOTAL EXPENDITURE	87,669	63,835	151,504	127,055
Comprising:				
Unrestricted expenditure	-	63,835	63,835	44,656
Restricted expenditure	87,669	-	87,669	82,399
	87,669	63,835	151,504	127,055
Other direct costs include:				
Independent Examiner's remuneration:		385	385	385

9. Trustees' remuneration

The trustees neither received nor waived any emoluments during the year.

Out of pocket expenses were reimbursed to trustees as follows:

	2018 No	2018 £	2017 No	2017 £
Travel	-	-	-	-
Other	-	-	2	78
Total	-	-	2	78

10. Staff costs

	2018	2017
	£	£
Wages and salaries	83,934	77,745
Social security costs	6,735	5,154
Social security employment allowance	-3,000	-3,000
Total	87,669	79,899

No employees had emoluments, as defined for taxation purposes, amounting to over £60,000.

The average number of employees, calculated on a full-time equivalent basis, analysed by function, was:

	2018	2017
	No.	No.
Charitable activities	3	3
Management and administration of the charity	2	2

11. Tangible fixed assets

	Theatre & office equipment	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2017	2,304	1,119	3,423
Additions	-	-	-
Disposals	-	-	-
At 31 March 2018	2,304	1,119	3,423
Depreciation			
At 1 April 2017	1,872	803	2,675
Charge for period	432	316	748
Disposals	-	-	-
At 31 March 2018	2,304	1,119	3,423
Net book value			
At 31 March 2018	0	0	0
At 31 March 2017	1,008	595	1,603

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

12. Debtors

	2018	2017
	£	£
Trade debtors	4,597	3,032
Prepayments and other accrued income	6,320	-
Total	10,917	3,032

13. Current liabilities: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	2,549	8,039
Accruals and deferred income	1,350	1,350
Fees in advance	163	-
National Lottery Grant	10,035	9,836
Provision for grants received in advance	-	-
Provision for repayment of LWF Grants	-	2,500
Total	14,097	21,725

14. Statement of funds**Unrestricted funds:**

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General funds	106,881	63,835	-63,835	-	106,881
Designated funds					
Production fund	10,000	-	-5,275	-	4,725
Fund Raising Project fund	5,000	-	-	-	5,000
New fund	-	-	-	-	-
Total unrestricted funds	121,881	63,835	-69,110	-	116,606

Restricted funds:

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
Restricted Grants		87,669	- 87,669	-	
See no evil -Deverill Allatt fund change of use from LWF	10,000	-	-		10,000
See no evil - remainder of LWF grants	-	2,500	-	-	2,500
Total restricted funds	10,000	90,169	-87,669	-	12,500
Total funds	131,881	154,004	-156,779	-	129,106

The General reserve represents the free funds of the charity which are not designated for particular purposes.

The Production Fund has been designated by the trustees for the productions to be performed in 2018/19.

The Fund Raising Project Fund has been designated by the trustees for the costs of consultancy to be carried out in 2018/19.

The Restricted Grants comprise specific grants from the bodies indicated in Note 5, towards specified projects, productions and core costs.

Due to circumstances beyond the charity's control, a planned project to produce a film for Living Without Fear had to be discontinued and provision has been made for the repayment of certain grants for this project included in restricted funds.

15. Analysis of group net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total funds £	2017 £
Fund balances at 31 March 2018 are represented by:					
Tangible fixed assets		-	-	-	748
Current assets	121,453	9,250	12,500	143,203	152,858
Current liabilities	-14,097	-	-	-14,097	-21,725
Total net assets	107,356	9,250	12,500	129,106	131,881

Examination Statement

Independent Examiner's Report to the trustees of the Blue Apple Theatre, Faculty of Arts, St Edburga Building, University of Winchester, Sparkford Road, Winchester SO22 4NR

I report on the accounts of the Company for the period from 1 April 2017 to 31 March 2018 which are set out in pages 9 to 19.

Respective responsibilities of the Trustees of The Blue Apple Theatre and Independent Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant the Association of Accounting Technicians.

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;
- 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 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
 - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
 - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;

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.

Tim Light FMAAT
Licence Number 8057
Lightatouch Internal Audit Services
7 Hodder Close
Chandlers Ford
Hants
SO53 4QD
24 August 2018

