

Company number: 1464536

Charity number: 279311

THE CLAQUE THEATRE LIMITED



FINANCIAL STATEMENTS

for the year ended

31 MARCH 2018



LINDEYER FRANCIS FERGUSON
CHARTERED ACCOUNTANTS



THE CLAQUE THEATRE LIMITED

COMPANY NUMBER	1464536
REGISTERED CHARITY	279311
TRUSTEES	Brian Blunden Andrew Brett John Harries
COMPANY SECRETARY	Jon Oram
REGISTERED OFFICE	12 Apsley Street Tonbridge Wells Kent TN4 8NU
INDEPENDENT EXAMINER	Samantha Wells FCA CTA Lindeyer Francis Ferguson Limited Chartered Accountants North House, 198 High Street Tonbridge Kent TN9 1BE

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THE CLAQUE THEATRE LIMITED

Trustees' Report for the year ended 31 March 2018

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees confirm that the annual report and financial statements comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)).

Governance and Management

The company was incorporated on 3 December 1979 and is limited by guarantee without share capital. Each of the members has guaranteed to meet debts of £1 in the event of a winding up. The company is also a registered charity.

Trustees are appointed by the board of trustees by invitation, usually following a recommendation and always following an interview by the board.

Trustees and their interests

The following served as trustees, directors and members of the company during the year:

Brian Blunden
John Harries
Andrew Brett

Objectives

The objectives of the company are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the arts including the arts of drama, ballet, music, singing, literature, sculpting and painting.

Public Benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the company during the year.

The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

Review of activities

Details of the charity's activities for the past year, and an outline of plans for the coming year, will be found in the Artistic Director's report, which is thus considered to be part of this formal report.

Financial review and reserves policy

The charity's income for the year was £22,918 (2017: £16,465) of which £nil (2017: £nil) was restricted. Expenditure for the year was £18,211 (2017: £50,698) of which £nil (2017: £6,250) was restricted.

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Trustees' Report for the year ended 31 March 2018 (continued)

At the end of the year unrestricted funds were £19,679 (2017: £14,972) of which £3,500 was designated to the Syrian Project, leaving general reserves of £16,179. Restricted reserves were £1,239 (2017: £1,239).

The trustees' policy is to generate sufficient income sources to enable the charity to fund its artistic plans for the coming year. They consider that minimum reserves of £2,500 are required to meet short term running costs and general reserves are in line with this policy.

Statement of Directors' Responsibilities

The Directors are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors must not approve the financial statements unless they are satisfied that they 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 these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

This report was approved by the Board on 12 DECEMBER 2018 signed on its behalf by



John Harries
Director

THE CLAQUE THEATRE LIMITED

Artistic Director's Report

THE CITY OF LONDON PROJECT

We continued to be fully engaged this year with the Aldgate Play and the three arms of City of London Heritage Lottery Fund (HLF) project: Exhibitions in a Suitcase, Aldgate in Camera and Aldgate Conversations.

The Aldgate Play was put back last year because of the late delivery of the building and handing over of Aldgate Square as our performance venue. The concern about performance moving from Summer 2017 to Spring 2018 was about maintaining the energy within the community. The programme takes into account the momentum within the given time. The HLF generously allowed us to extend the project deadline and the City of London gave funding through Aldgate Community Events to produce a Winter Fest.

Aldgate Community Events: Our work with establishing and developing Aldgate Community Events has paid dividends socially and culturally. The committee is now 14 strong, divided into delegated task teams and their remit is now extended beyond the play and Heritage project and they have a long-term view; they did for instance take the leading role in managing the Winter Fest 2017 and are looking to making it an annual event with ambitious plans for 2018.

The Play: Research for a play script continued through April to June when Stephen Lowe gave us a draft preview reading. Through these months it became evident that Stephen was ill. Unbeknown to us Stephen had been in the early stages of Parkinson's disease when we commissioned him; by June it was clear that he no longer had the capacity to complete the work so I asked him to step down and I took on the script. I held a further half dozen script development sessions with researchers and rewrote. I had completed the script by October, when news came through that the Square would not be ready for the Spring and that we would have to push the play back yet again by four months. We held emergency meetings at which it became clear there was no real guarantee it would be ready early enough for us to get a tent erected in time for us to complete the rehearsals and performances before the start of August, when we would lose a great majority of our community. We had to make the tough decision to cancel the play. We tempered the disappointment with a plan for a Festival to open the square using surrounding areas, the church and school should the square itself not be ready, and having the play written down for smaller cast to be presented in six segments in different locations.

The Heritage Project: For Aldgate in Conversation Dino Jacovides continued with further recording film and audio workshops and interviews and he made a short documentary and put some interviews on line.

Aldgate In Camera concluded with an outdoor photographic exhibition and London Tour Guides were given material and briefed and ran a series of eight tours of the Victorian and Edwardian photographs. Maps were available for the four weeks the exhibit was up so people could take the tour individually. The photographs were hung at sites close as possible to the POV of the photographer and covered Bevis Marks, John Cass, Leadenhall, St Botolph, Aldgate High Street, Whitechapel, Petticoat Lane and Brick Lane.

Exhibitions in a Suitcase workshops continued through April to July, they included 8 public workshops, and sets of 3 hour workshops once a week over 4 weeks with Wilton's Music Hall Craft Group; Cannon Barnett Muslim Women's group, and the top year classes of Christchurch School in Brick Lane. We also ran a workshop for the London Metropolitan archive (LMA) summer school. Wilton's produced a prop basket theatre and a model of the contemporary Music Hall in a trunk. 6 Muslim women made personal exhibits of their journeys to and lives in London. The cases can be seen on line. www.emptygallery.org

THE CLAQUE THEATRE LIMITED

Artistic Director's Report (continued)

The suitcases were exhibited at a range of venues shops over four months July - October. (Cafés, businesses, libraries etc) and were moved round so each site was constantly changing. Groups of suitcases had their own exhibitions: London Metropolitan Archives; Tower Hill Archives, East London Mosque Muslim Centre; St Botolph Church along with the Aldgate In Camera Launch.

Winter Fest Lantern making and stained-glass window workshops ran weekly in a number of venues from September to November 2017 at John Cass, Canon Barnett and Christchurch Schools, Kahila café and Portsoken and Gold Lane Community Centres. A Community Faire was organised by St Botolph Church that also hosted the Suitcase Exhibit, Research photographs and material on Historical Women in the East End. There were stalls of ethnic food, musicians and choirs. The Lantern parade had an estimated 600 people that walked from John Cass school, through Bevis Marks, Artizan Square, Middlesex Street, Aldgate High Street to St Botolphs Square, taking in some of the city finance district. City workers filled the widows to watch the parade. Images can be seen on line.

Funding

To secure our Heritage Lottery funding Claque had to underwrite £7,000 of the expected fund raising and sponsorship; in the event the City of London covered costs. The funding applications for the play had to be either delayed or withdrawn at the stages the square building delivery date was put back. The first grant for the play to the Arts Council was unsuccessful, and delays in the programme meant we didn't submit a second attempt. We do need to take into account now that funding has become extremely competitive and the austerity that is so badly affecting the arts generally is likely to continue. We anticipated this some time ago and looked at finding other services we could offer. Once solution was the Empty Gallery that I feel still has potential. Community Plays to the scale we have been doing them, if not a thing of the past, are for the time being not practicable. The costs are rising and the funding is tighter. It is something we seriously need to address.

CLAQUER IMPROVISATION THEATRE

The group has met regularly every Monday and I have been able to maintain the workshops throughout the London project. We now have 13 performing members. We have developed the work significantly and broadened the improvisation long form formats. The challenge is maintaining the interest of a widening skills base and preferences in impro styles. A younger group interested in 'comic improvisation' and older group in narrative log form. We will soon be holding 'club nights' every last Tuesday of each month to allow these splinter groups to perform their preferred style. This year (2017/18) performed with the Belgian company Improfiel in Tunbridge Wells as part of the Belgian week celebrations in June 2017. We ran our annual full day beginners workshop in August and three full shows: Claqueur at the Rusthall Arts Festival, Ad Hoc around the Rock - a This is your Life with Louise Jameson and our Christmas show at King Charles Church Hall. The group are keen to significantly raise their performance hours in the coming year.

LOOKING FORWARD

City of London politics and the putting back of the projects 3 times have hugely disadvantaged the Aldgate Play. The square is essentially three years late in delivery and it proved impossible to maintain momentum. It's very disappointing but even if all was as it should have been, funding has become and remains a serious issue. We need to look at drawing in our belts, this may be finding an alternative smaller store or getting rid of it entirely, finding smaller, and more locally, looking at ways of reducing costs and time of play projects. I remain dedicated to this work; the benefits and the power of a collaborative theatre made with the community are obvious to everyone who experiences it. The austere times we are living in are making it difficult to create community arts for everyone. I feel it beholden on me to stay in the fight, find alternatives and be more open in debating and advocating the

THE CLAQUE THEATRE LIMITED

Artistic Director's Report (continued)

value of what we to do. I believe the coming months are important to us, a time in which we remain positive, practical and define a new direction.

Jon Oram
Artistic Director Claque Theatre
2018

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE CLAQUE THEATRE LIMITED

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 trustees of the Company (and 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').

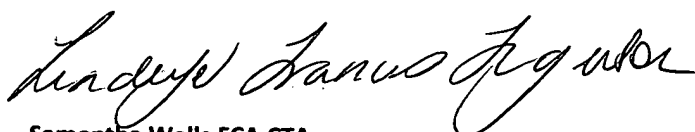
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



Samantha Wells FCA CTA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 14 DECEMBER 2018

THE CLAQUE THEATRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Income from:					
Donations		-	-	-	400
Charitable activities	2	22,869	-	22,869	15,600
Other income		49	-	49	465
Total income		22,918	-	22,918	16,465
Expenditure on:					
Charitable activities	3	18,211	-	18,211	50,698
Total expenditure		18,211	-	18,211	50,698
Net income/(expenditure) and net movement in funds for the year		4,707	-	4,707	(34,233)
Reconciliation of funds:					
Total funds brought forward		14,972	1,239	16,211	50,444
Total funds carried forward	7,8	19,679	1,239	20,918	16,211

THE CLAQUE THEATRE LIMITED

BALANCE SHEET AS AT 31 MARCH 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	5		-		-
Current assets					
Cash at bank and in hand		21,668		16,961	
Creditors: amounts falling due within one year	6	<u>(750)</u>		<u>(750)</u>	
Net current assets			<u>20,918</u>		<u>16,211</u>
Charity funds					
Unrestricted General Fund	7	19,679		14,972	
Restricted Funds	8	1,239		1,239	
		<u>20,918</u>		<u>16,211</u>	

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

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

Approved by the trustees on 12 DECEMBER 2018 and signed on its behalf by:



John Harries
Trustee

Company Registration number 1464536

THE CLAQUE THEATRE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

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

1.1 Status

The Claque Theatre Limited is a company limited by guarantee incorporated in England and Wales. The liability of each member in the event of winding-up is limited to £ 1. The company's registered office is 12 Apsley Street, Tunbridge Wells, Kent, TN4 8NU.

1.2 Basis of preparation of financial statements

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 Claque Theatre Limited 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(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

1.3 Income

Income is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations this is usually on receipt. Income for services is recognised on an accruals basis.

1.4 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably. It is inclusive of any VAT which cannot be recovered.

1.5 Financial instruments

The charity has financial instruments of a kind that qualify as basic financial instruments. The charity's short term debtors and creditors are measured at their settlement value.

1.6 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.

Restricted funds are set up in respect of income restricted to particular projects or expenditure.

THE CLAQUE THEATRE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

2 Income from charitable activities

	2018 £	2017 £
Fees and sponsorship:		
Heritage Lottery Fund	14,000	15,600
City of London - City Play	2,500	-
City of London - Syrian Project	3,500	-
Local Community Fund	2,702	-
Claque Membership scheme	167	-
	<u>22,869</u>	<u>15,600</u>

Comparative figures include only unrestricted income

3 Expenditure on charitable activities

	2018 £	2017 £
Project expenses	2,378	11,586
Insurance	694	339
Directors and project managers	9,135	31,220
Support costs:		
Rent for storage	4,727	5,526
Office and travelling expenses	418	943
Website and promotional costs	121	34
Governance costs		
Independent Examiners remuneration	738	1,050
	<u>18,211</u>	<u>50,698</u>

Comparative figures include expenditure on restricted funds of £6,250

4 Trustees

None of the trustees received any remuneration or expenses during the year.

THE CLAQUE THEATRE LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

5 Fixed tangible assets

	Equipment £
Cost	
Brought forward and carried forward	51,619
Depreciation	
Brought forward and carried forward	(51,619)
Net Book Value	
At 31 March 2017 and 31 March 2018	-

6 Creditors: amounts falling due within one year

	2018 £	2017 £
Accrued expenses:		
Independent Examiners remuneration	750	750

7 Unrestricted Funds

<i>Current year</i>	Brought forward £	Income £	Expenditure £	Transfers	Carried forward £
General Fund	3,190	216	(5,906)	18,679	16,179
Designated fund - Cityplay and Heritage project	11,782	19,202	(12,305)	(18,679)	-
Designated fund - Syrian Project	-	3,500	-	-	3,500
	14,972	22,918	(18,211)	-	19,679

The Cityplay and Heritage project completed during the year and the remaining fund balance has been transferred to general funds. Funds have been designated for a new project, the Syrian Project, which will commence in 2018/19.

<i>Prior year</i>	Brought forward £	Income £	Expenditure £	Transfers	Carried forward £
General Fund	7,461	865	(5,136)	-	3,190
Designated fund - Cityplay and heritage project	35,494	15,600	(39,312)	-	11,782
	42,955	16,465	(44,448)	-	14,972

A designated fund has been created for The Cityplay and Heritage project which is ongoing. £3,435 was brought forward from 2015 in General Funds and this has been transferred to the designated fund.

THE CLAQUE THEATRE LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

8 Restricted Funds

<i>Current year</i>	Brought forward £	Income £	Expenditure £	Transfers	Carried forward £
Foyle Foundation - move to new premises to set up hire business	1,239	-	-	-	1,239
	1,239	-	-	-	1,239

The City East Forum project is to set up a volunteer committee group in the City of London, developing its constitution, offer training and manage a small project to engage with the community. The project was completed during the year.

<i>Prior year</i>	Brought forward £	Income £	Expenditure £	Transfers	Carried forward £
Foyle Foundation - move to new premises to set up hire business	1,239	-	-	-	1,239
The Awards 4 all Lottery - City East Forum	6,250	-	(6,250)	-	-
	7,489	-	(6,250)	-	1,239

The City East Forum project is to set up a volunteer committee group in the City of London, developing its constitution, offer training and manage a small project to engage with the community.

9 Analysis of Net Assets between Funds	Restricted 2018 £	Unrestricted 2018 £	Total 2018 £	Total 2017 £
Current assets	1,239	20,429	21,668	16,961
Current liabilities	-	(750)	(750)	(750)
	1,239	19,679	20,918	16,211

In the prior year restricted funds of £1,289 were held in current assets.

10 Related parties

The trustees and artistic director are the charity's key management personnel. No remuneration is paid to the trustees. The artistic director received fees of £7,000 in the year (2017: £11,500).