HEAD2HEAD THEATRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Charity registration number 1161873 (England and Wales)

HEAD2HEAD THEATRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Oliver Clarke Charlie Lyons-Rothbart Alasdair McKiernan-Bruce Lucy Newman Demetria O'Sullivan Amy Rhodes Anthony Scholefield
Senior management	Ann Rhodes-Steere Chief Executive Officer (Pro bono)
Charity number	1161873
Principal address	Drewshearne Barn Crowhurst Lane End Oxted Surrey RH8 9NT
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE
Bankers	CAF Bank 25 Kings Hill Avenue West Malling Kent ME19 4JQ

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HEAD2HEAD THEATRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Charitable Aims and Objectives

To relieve the needs of persons of all ages and, in particular, those with special educational needs and disabilities (SEND) by means of the arts, in particular but not exclusively the art of music, drama and dance. Where consistent with the aforesaid aims, the Charity will also support local and disadvantaged communities, developing partnerships with health and wellbeing groups and other service providers.

Statement of compliance

It is a source of pride to the Charity that all its activities continue to be achieved at relatively low administrative cost in financial terms with most of its income at the disposal of its beneficiaries. The Charity has a ratio of 7:1 volunteers to paid staff. The Trustees are satisfied that the Charity's activities for the year are in line with its aims and have had public benefit, having regard to the guidance on the latter issued by the Charity Commission.

Activities, Achievements, Partnerships and Future Plans

"My heart was full seeing a room of children and families just like ours being able to enjoy such a fantastic, inclusive performance."

The Charity remains unique in providing for all four types of SEN. These are:

- *Communication and Interaction* with children experiencing difficulties with speech, language or communication.
- *Cognition and Learning* when children learn at a slower place or experience trouble processing and retaining information.
- *Social, Emotional and Mental Health* impacting upon a child's ability to learn.
- *Sensory and/or Physical Needs* requiring special adaptations.

The Charity also makes provision for children who have life limiting and/or life-threatening illnesses, with bi-annual visits to Children's Hospices.

Pantomime Tour: For the first time, and in response to demand, the Charity toured two pantomime productions throughout London, South, East and SE England. Led by director, James MacLaren, eight-two performances of a new production of 'Jack and the BeanSTEM' and a re-worked 'Rumpelstiltskin' were presented to children's hospices, special schools, and community groups reaching over 4,000 children and young people with special needs, plus carers and family members. With Makaton signing, pre-recorded Voice Output Communication Aids and 1:1 sensory experiences the professional acting team brought stories to life, encouraging participation and responses from everyone.
[Funded by the St Faith's Trust, East Sussex County Council, Royal Borough of Kingston, The Big Give Christmas Campaign (Reed.com), Titsey Rotary and COGs Lions Clubs]

- ***"The sensory production was a joyful and inclusive event that made the magic of theatre accessible to all."***

Show: In March 2026 Amy Rhodes directed a new production of 'A Great Greek Adventure'. Touring until October, this show aims to reach over 1,000 children. As part of the Charity's Work Experience programme, three students from the Orpheus Centre, a specialist college for the performing arts, were involved in the research and development phase. Each student rehearsed and performed in community shows in South London, East Sussex and Surrey, after which the actors reworked the production for touring to children's hospices and special schools.
[Funded by Arts Council England, Big Give Arts for Impact Campaign, East Sussex County Council and Royal Borough of Kingston]

- ***"Very engaging stories about Greek Mythology."***
- ***"Great to see SEND actors."***
- ***"We felt included."***

Workshops: Drama sessions continue to be provided during the holiday seasons providing stimulating drama activities for nearly 300 children, improving confidence, well-being and communication skills.

- ***"These sessions are fun, jam packed and building friendships. He loved every day."***

The Charity's Ambassador, the Autism Actor, Georgia de Gidlow (BBC 'A Kind of Spark' series) led drama workshops especially for children on the Autism Spectrum during summer 2025. The workshops were a great success with children delighted to meet and work alongside their favourite television star.

Facilitated by Mel Coomber, 'A Sense of Fun' continues to promote health and well-being through weekly drama sessions for eight students. The group gave its first storytelling performance to a capacity audience at the G-Live theatre (Guildford) as part of DAISYFest (Disability Arts in Surrey) with another one planned for Autumn 2026.
[Funded by the Community Foundation for Surrey and the Mental Health Investment Fund]

- ***"Head2Head is a special place to facilitate work experience and performing arts as it is such a nurturing environment and safe place for SEN students to flourish."***

Anthony Sturley continues to provide monthly drumming workshops with the aim of improving communication, mental health and well-being for twelve young adults with special needs. A generous donation of practice pads from Musora, has ensured that beneficiaries, who are uncomfortable with load noise, can join in the sessions without discomfort. Families are encouraged to meet up and network in the café while the workshops are underway.

- ***"A brilliant workshop"***

Yearn2Learn: Under the auspices of Amy Rhodes, this programme continues to develop. Experienced drama practitioners provided over 500 learners with engaging, interactive scenarios in a range of educational subjects that develop listening, recognition, and comprehension skills in a hands-on and playful way, providing a powerful and accessible way for beneficiaries to learn about geography, science and history.

- ***"The staff and children were absolutely blown away and thoroughly enjoyed the experience."***

Following successful pilot workshops 'Yearn2Learn with the Tudors' is now receiving bookings for its live and online sessions.
[Funded by Tesco Groundworks]

- ***"The children were absolutely blown away and thoroughly enjoyed the experience"***

Sensory Playgroup: Emma Blair, a part-time staff member, instigated a trial sensory playgroup for 12 local parents, babies and toddlers. Proving popular, the plan is to operate this on a monthly basis , with the aim of running it weekly once a volunteer team is in place.

- ***"There's so much fun to be had. Children can explore at their own pace and it's child-led. There's so many textures and colours, so many different areas to explore"***

Work Experience: This programme continues to develop close partnerships with local special schools. Students are provided with hands-on experience in film technique, performance, stage management, front-of-house duties and hospitality. In the year under review, 24 young people passed through the programme, gaining invaluable experience for potential careers in the theatre or customer-facing jobs. In addition, over one hundred students have been involved in special school performances in front of their peers, an empowering and fun-filled experience.

- ***"Working with Head2Head made me feel proud and more confident"***
- ***"G has felt valued, and the environment has been a great place for her to develop her social skills ,and she has learnt how to engage a community with creative ideas through observation of activity leaders."***

YouTube: The Charity's Learning Channel continues to expand. Episode Four of the 'Sensory Squad' video series, 'Playtime at the Palace', is now available to view with animated resources supporting families to create a multi-sensory, interactive experience for children while watching the video at home.
[Funded by the Barbara Ward Children's Trust, the Alchemy Trust and Historic Royal Palaces]

Accessibility Videos: Wimbledon Museum has released the accessibility video created by the Charity, with excellent feedback from its Head of Engagement.

- ***"It will be a tremendous help to those who want to visit the museum."***

The Charity is in early-stage planning for an accessible video for The Spike (Guildford), with an anticipated release of end summer 2026.
[Funded by The Community Foundation for Surrey – Heritage For All]

Impact
85% of children felt less anxious
92% had a greater sense of well-being
88% had improved confidence

The Charity continually monitors and evaluates its work to ensure that children and young people with special needs get the most from their theatre experience. For children, impact is measured through cards written in Widgit symbol language. Smiley/non-smiley faces encourage them to indicate, with pencil tick, finger pointing or eye movement, which face best expresses their experience. Over the past seven years we have received nearly 100 percent approval. We also use actor observation along with photographic and video evidence to demonstrate the impact and measure engagement. Families are asked to complete a post-show questionnaire, which looks at how children engaged with the performance.

Permanent base
"The Oxted Barn is such a beautiful venue with such amazing facilities and we felt so welcome and at home, thank you! My daughter absolutely loved the special sensory room! Wow! What a brilliant experience!"

In May 2025 HM Lord Lieutenant of Surrey, Mr. Michael More-Molyneux, 'cut the ribbon' to officially open the Charity's Drewshearne Barn Hub. Fully accessible with Sensory Room, Changing Places Toilet, Studio, Café, Library and a small shop, it provides opportunities for the Charity to increase its social investment within the community, attracting collaborations and partnerships that help to sustain and expand its work.

Community Reach
"It was a lovely, relaxed, friendly event. The sensory room was VERY popular. Some people really didn't want to leave." *[Unique Rare Chromosome Disorder Support Group]*

Memory Cafes: With encouragement from Oxted Health Centre, the Charity has augmented this provision and now runs two weekly Memory Cafes catering for over 2,000 elderly, frail, lonely and those living with dementia. Beneficiaries and their carers are provided with stimulating activities and emotional reassurance, together with professional advice on navigating the challenges of the disease.
[Funded by Tandridge Together Community Fund, the Childwick Trust, the Mental Health Investment Fund, Alliance for Better Care, and the Community Foundation for Surrey]

- ***"Before we got to the memory cafe my wife was not in a good place. Being with you guys changed all that. You're lifesavers."***

Exercise Classes for over 50s: The Charity remains committed to providing healthy and social activities for its rural hamlet community with nearly 200 persons attending twice-weekly Dance2Bfit classes, providing opportunities for exercise and social interaction.

Puzzle Café: The Charity now offers a monthly social event for the elderly and socially isolated with opportunities to bring and buy jigsaw puzzles and socialise over refreshments.

Volunteers and Staff

Volunteers: The Charity maintains its ethos of being a 'volunteer-led' charity and is grateful for the loyal support received from regular volunteers who provide invaluable support for its community activities. The establishment of a volunteer department; and the involvement of the Voluntary Action South East, has resulted in a huge increase in volunteer numbers, with the ratio of volunteer to part-time staff increasing from 3:1 to an amazing 7:1.

Corporate Volunteers: The Charity is indebted to Virgin Media O2 team support, now in its fifth year, with regular visits to maintain the grounds and building, saving the Charity a considerable amount of time and money. In addition, the team raised over £1,000 with a fun run event.

Staff: The Charity is grateful to the part-time staff who, collectively, work the equivalent of 1.25 persons and go above and beyond to support the Charity, promoting and raising awareness of its work within the community.

Financial Review

The Trustees are satisfied that the Charity's activities for the year were in line with its aims and have had public benefit, having regard to the guidance on the latter issued by the Charity Commission.

The Charity could not exist without the core cost grant support received this year from the following foundations: Foyle, Garfield Weston, and Anthony Scholefield, and the Big Give campaigns, and for local support from the Titsey Rotary and Lions COGs clubs. A Corporate Team from Virgin Media 02 raised funds through a running event.

Earned Income continues to rise steadily, showing a 14% increase from the previous year.

It is a source of pride to the Charity that all its activities continue to be achieved at relatively low administrative cost in financial terms with most of its income at the disposal of its beneficiaries. A 3.3% reduction in core costs reflects the Charity's aim of increasing reliance on volunteer support, and represents paid salaries, mortgage repayments, van, office and sundry repairs.

The Charity continues to reduce its loan commitments.

Reserves policy: The Trustees agreed that, from unrestricted reserves, the Charity should maintain four months of fixed operating costs plus a contingency figure necessary when maintaining an old building. This policy allows for a reduction of income or lack of fundraising success during any particular year whilst allowing the charity to continue its activities at the current level for four months. This currently equates to a contingency reserves level of £50,000. Any excess at any one time to be used to extend or create new charitable services.

Structure, governance and management

Head2Head Theatre is a Charitable Incorporated Organisation (CIO) governed by its constitution dated 17 January 2015 (amended 6 July 2020 and 11 March 2024). The CIO was registered as a Charity by the Charity Commission on 28 May 2015, registration number 1161873.

The trustees who served during the year and up to the date of signature of the financial statements were:

Oliver Clarke	
Grace Evans	(Resigned 21 May 2026)
Nicholas Jones	(Resigned 30 September 2025)
Akbar Khan	(Resigned 23 October 2025)
Demetria O'Sullivan	
Amy Rhodes	
Anthony Scholefield	
Alasdair McKiernan-Bruce	(Appointed 10 June 2025)
Lucy Newman	(Appointed 1 December 2025)
Charlie Lyons-Rothbart	(Appointed 27 April 2026)

The Charity is indebted to all Trustees for their support.

Recruitment and appointment of Trustees: The activities of the Charity are overseen by a board of volunteer Trustees, each bringing an aspect of skill, experience and/or networking capability which contributes to fulfilment of the Charity's aims. New Trustees are invited onto the Board by the existing Trustees, having been made aware of the aims and scope of the charity and of their duties and responsibilities as Trustees.

Organisational structure: Day to day operations are delegated to the pro bono CEO, Ann Rhodes-Steere who reports to the Trustees at bi-monthly meetings. The Charity's part-time professional staff, cumulatively, work the equivalent of 1.25 personnel. With the exception of two Administrators, who job share the running of the Barn Hub, all staff work remotely. Without the support of a devoted team of volunteers in Finance, Administration and Fundraising, the Charity's work could not be sustained.

Induction and training of Trustees: New Trustees undertake a rigorous interview process, receiving copies of:

- the current version of the Charity's Constitution;
- the CIO's latest Trustees Annual Report and Statement of Accounts;
- the Charity Commission's guide 'The Essential Trustee: what you need to know, what you need to do' (CC3), and
- the Charity Commission's 'Charity Trustee Welcome Pack'.

Relationship with related parties: During the year, production and performance fees of £15,868 were paid to the Founder's daughter, Amy Rhodes, all at the Charity's normal remuneration rates for professional actors. Amy also provides the Charity with substantial amounts of pro bono time in relation to administration, production work, fundraising and marketing.

Thanks

A debt of gratitude is owed to donors, volunteers, Trustees, Patrons, professional actors, auditors, and part-time staff members, whose loyalty, commitment and hard work helped make the above possible.

The Trustees report was approved by the Board of Trustees.



Anthony Scholefield
Trustee

23 September 2026

HEAD2HEAD THEATRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HEAD2HEAD THEATRE

I report to the trustees on my examination of the financial statements of Head2Head Theatre (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Gary Howard FCA
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE
15 October 2026

HEAD2HEAD THEATRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:							
Donations and legacies	**3**	29,063	12,318	41,381	13,259	-	13,259
Charitable activities	**4**	121,807	54,864	176,671	61,717	139,090	200,807
Other trading activities	**5**	44	-	44	2,244	-	2,244
Investments	**6**	2,965	-	2,965	3,033	-	3,033
Total income		153,879	67,182	221,061	80,253	139,090	219,343
Expenditure on:							
Raising funds	**7**	-	50	50	-	2,880	2,880
Charitable activities	**8**	106,460	54,950	161,410	91,455	118,919	210,374
Total expenditure		106,460	55,000	161,460	91,455	121,799	213,254
Net income		47,419	12,182	59,601	(11,202)	17,291	6,089
Transfers between funds		2,447	(2,447)	-	33,136	(33,136)	-
Net movement in funds	**9**	49,866	9,735	59,601	21,934	(15,845)	6,089
Reconciliation of funds:							
Fund balances at 1 April 2025		294,100	27,676	321,776	272,166	43,521	315,687
Fund balances at 31 March 2026		343,966	37,411	381,377	294,100	27,676	321,776

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

HEAD2HEAD THEATRE

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		548,274		580,882
Current assets					
Debtors	**14**	9,379		976	
Cash at bank and in hand		119,174		118,529	
		128,553		119,505	
Creditors: amounts falling due within one year	**16**	(12,648)		(45,507)	
Net current assets			115,905		73,998
Total assets less current liabilities			664,179		654,880
Creditors: amounts falling due after more than one year	**17**		(282,802)		(333,104)
Net assets			381,377		321,776
The funds of the charity					
Restricted income funds	**19**		37,411		27,676
Unrestricted funds	**20**				
General funds		89,015		56,553	
Designated funds		254,951		237,547	
Total unrestricted funds			343,966		294,100
			381,377		321,776

The financial statements were approved by the trustees on 23 September 2026

Anthony Scholefield

Anthony Scholefield
Trustee

A.MBruce

Alasdair McKiernan-Bruce
Trustee

1 Accounting policies

Charity information

Head2Head Theatre is a Charitable Incorporated Organisation (CIO).

1.1 **Reporting period**

For administrative simplicity, the Trustees decided to amend the charity's accounting reference date to be 31 March from 5 April with the result that this accounting period is for a period of 360 days instead of a full year.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants relating to revenue are recognised in the Statement of Financial Activities (SOFA) on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate.

Grants relating to capital assets are recognised in the SOFA when the related asset is acquired.

Deferred income relates to upfront payments received by the charity for services that are yet to be delivered. deferred income is recognised in the SOFA once the income has been earned.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 reported under its natural headings.

Expenditure on raising funds includes the costs of all fundraising activities and events. This includes advertising, marketing, direct mail and publicity costs.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	over 50 years
Freehold improvements	over 10 years
Plant and equipment	over 4 years
Motor vehicles	over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	29,063	12,318	41,381	13,259	-	13,259

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Theatre, Performance, Touring and Barn hub						
Performance income	41,807	-	41,807	37,642	-	37,642
Grant income for charitable activities	80,000	54,864	134,864	24,075	93,205	117,280
Grant income for capital works and refurbishment	-	-	-	-	45,885	45,885
	121,807	54,864	176,671	61,717	139,090	200,807

Grants analysis

	2026 £	2025 £
National Lottery Community Fund	-	20,000
Garfield Weston Foundation	20,000	-
The Rural England Prosperity Fund	-	36,929
The Childwick Trust	10,000	-
Barbara Ward Children's Foundation	5,000	5,000
The Foyle Foundation	10,000	-
Community Foundation for Surrey	9,932	-
East Sussex County Council	4,178	10,751
St Faith's Trust	10,000	-
The Anthony Scholefield Foundation	50,000	-
Other	15,754	90,485
	134,864	163,165

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	44	2,244

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,965	3,033

7 Expenditure on raising funds

	Restricted funds 2026 £	Restricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	50	-
Staff costs	-	2,880
	50	2,880

8 Expenditure on charitable activities

	2026	2025
	£	£
Theatre, Performance, Touring and Barn hub		
Direct costs		
Staff costs	25,149	25,977
Depreciation and impairment	32,609	32,994
Production costs	17,476	25,599
Filming costs	17,448	7,964
Touring costs	28,038	40,473
Travel costs	640	956
Marketing costs	4,928	2,105
Premises costs	1,906	1,556
Office costs	2,625	7,157
Refurbishment costs	4,000	34,344
Work Experience Programme costs	-	4,693
General costs	106	-
Loan interest	21,199	25,056
Professional fees	538	-
Independent examiners fee	1,560	1,500
Insurance	3,042	-
Bank charges	146	-
	161,410	210,374
Analysis by fund		
Unrestricted funds	106,460	91,455
Restricted funds	54,950	118,919
	161,410	210,374

9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,560	1,500
Depreciation of owned tangible fixed assets	32,609	32,994

10 Trustees

Amy Rhodes, who is the a Trustee of the charity, was paid £15,868 relating mostly to touring and production costs. Production and performance fees included in that figure are paid at the charity's usual remuneration rates for professional actors. In addition to the hours paid for, Amy also provides the Charity with substantial amounts of pro bono production time.

None of the other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Charitable service delivery	3	3

Employment costs	2026 £	2025 £
Wages and salaries	25,149	28,857

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Freehold improvements	Plant and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2025	484,195	107,673	41,171	9,000	642,039
At 31 March 2026	484,195	107,673	41,171	9,000	642,039
Depreciation and impairment					
At 1 April 2025	19,368	19,063	18,225	4,500	61,156
Depreciation charged in the year	9,684	10,382	10,293	2,250	32,609
At 31 March 2026	29,052	29,445	28,518	6,750	93,765
Carrying amount					
At 31 March 2026	455,143	78,228	12,653	2,250	548,274
At 31 March 2025	464,827	88,610	22,945	4,500	580,882

14 Debtors

Amounts falling due within one year:	2026 £	2025 £
Prepayments and accrued income	9,379	976

15 Loans and overdrafts

	2026	2025
	£	£
Bank loans	238,073	273,084
Other loans	55,250	70,251
	293,323	343,335
Payable within one year	10,521	10,231
Payable after one year	282,802	333,104

The charity received a loan from Charity Bank of £308,750 on 19 August 2021 on a 25 year term at a rate of interest of 3.75% above Bank of England base rate. The loan is secured on the charity's freehold premises at Drewsherne Barn, Crowhurst Land End, Oxted RH8 9NT.

The charity has two other unsecured interest free loans from related parties, which were used to purchase the charity's freehold premises.

The details of the loans are as follows:

Anthony Scholefield (Trustee) - loan of £61,250 over a maximum period of 20 years. After repayments made to date, the balance outstanding at the year end is £40,250.

Ian Steere (Husband of the charity's pro bono CEO) - loan of £50,000 over a maximum period of 20 years. After repayments made to date, the balance outstanding at the year end is £15,000.

16 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Bank loans	**15**	4,958	4,668
Other borrowings		5,563	5,563
Deferred income	**18**	-	25,000
Accruals		2,127	10,276
		12,648	45,507

17 Creditors: amounts falling due after more than one year

	Notes	2026	2025
		£	£
Bank loans	**15**	233,115	268,416
Other borrowings		49,687	64,688
		282,802	333,104

18 Deferred income

	2026	2025
	£	£
Other deferred income	-	25,000

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	-	25,000
Movements in the year:		
Deferred income at 1 April 2025	25,000	25,000
Released from previous periods	(25,000)	(25,000)
Resources deferred in the year	-	25,000
Deferred income at 31 March 2026	-	25,000

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Sensory Squad Filming	8,635	5,000	(13,635)	-	-
New Sensory Room	126	-	(126)	-	-
Productions and Touring	7,229	33,610	(27,998)	-	12,841
Growth and Development	720	-	-	-	720
Workshops - Mental Health	2,447	-	-	(2,447)	-
Memory Café	6,417	12,000	(7,735)	-	10,682
Arts for Impact	-	11,818	-	-	11,818
Other	2,102	4,754	(5,506)	-	1,350
	27,676	67,182	(55,000)	(2,447)	37,411

19 Restricted funds **(Continued)**

Previous period:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Barn Refurbishment	250	45,885	(22,973)	(23,162)	-
Sensory Squad Filming	-	11,600	(2,965)	-	8,635
New Hygiene Room	1,037	-	(1,037)	-	-
New Sensory Room	517	-	(391)	-	126
Productions and Touring	4,466	35,895	(33,296)	164	7,229
Growth and Development	22,843	20,000	(31,131)	(10,992)	720
Work Experience Programme	997	-	(997)	-	-
Workshops - Mental Health	2,673	2,500	(3,580)	854	2,447
Other	10,738	23,210	(25,429)	-	8,519
	43,521	139,090	121,799	(33,136)	27,676

Barn Refurbishment is funding towards the refurbishment of the charity's theatre building. This fund includes amounts received from Morrisons and The Rural England Prosperity Fund.

Sensory Squad Filming is funding towards the cost of production and filming. This fund includes amounts received from The Barbara Ward Children's Foundation, Hampton Court Palace, The Alchemy Trust, some smaller donations and the balance of funding received in the previous period.

New Hygiene Room is funding towards the costs of a new hygiene room. This fund includes amounts received from Wooden Spoon and Tandridge Sparks.

New Sensory Room is funding towards the costs of a new sensory room. This fund includes amounts received from Toy Trust and Bauer Radio Cash for Kids.

Productions and Touring Fund is funding towards the production, filming and touring costs of various productions. This includes amounts received from Arts Council England, West Sussex CC, East Sussex CC, St Faith's Trust, Tesco and Royal Borough of Kingston. It also includes a grant from Community Foundation for Surrey for an accessibility film. The fund also includes some smaller grants and the balance of funding received in the previous period.

Growth and Development Fund is grant funding received from the National Lottery Community Fund to grow and develop the charity and its activities.

Work Experience Programme is funding from Shanly Foundation and Trinity College towards the costs of the programme.

Workshops - Mental Health is funding from The Mental Health Investment Fund and the balance of funding received in the previous period.

Memory Café is funding from The Childwick Trust, Community Foundation for Surrey, Alliance for Better Care and Tandridge Together Community Fund to provide a café with a relaxed, supportive environment where attendees can socialise, share experiences and take part in gentle weekly activities.

Arts for Impact is funds raised through our Big Give appeal for our work with disabled children.

Other is various other grants towards the cost of various charitable activities. It includes funds received from Alliance for Better Care Lions Club Caterham and Tandridge District Council. The fund also includes the balance of funding received in the previous period.

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Fixed Asset Fund	237,547	-	-	17,404	254,951
General funds	56,553	153,879	(106,460)	(14,957)	89,015
	294,100	153,879	(106,460)	2,447	343,966

Previous period:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed Asset Fund	202,085	-	(32,994)	68,456	237,547
General funds	70,081	80,253	(58,461)	(35,320)	56,553
	272,166	80,253	(91,455)	33,136	294,100

The Fixed Asset Fund represents the net book value of the charity's fixed assets less the balance of related outstanding loans.

21 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	548,274	-	548,274
Current assets/(liabilities)	78,494	37,411	115,905
Long term liabilities	(282,802)	-	(282,802)
	343,966	37,411	381,377

21 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	580,882	-	580,882
Current assets/(liabilities)	46,322	27,676	73,998
Long term liabilities	(333,104)	-	(333,104)
	294,100	27,676	321,776

22 Related party transactions

Transactions with related parties

During the year the charity received £50,000 in unrestricted grant funding from The Anthony Scholefield Foundation which is controlled by one of the charity's trustees, Anthony Scholefield.