

Registered number
13919684

Collective Acting Studio Limited

Report and Accounts

31 August 2025

Collective Acting Studio Limited
Report and accounts
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Collective Acting Studio Limited

Registered number: 13919684

Directors' Report

The directors present their report and accounts for the year ended 31 August 2025.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the year:

Mr P S Street
Mr D J Applewhite-Bailey
Miss J L Bonfiglio
Mr P A Broughton
Mr O O O Fawole
Mrs A Patel
Mrs Shamiso Barnett

Directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts 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 accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts 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.

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

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

Collective Acting Studio Limited
Registered number: 13919684
Directors' Report

This report was approved by the board on 23 January 2026 and signed on its behalf.

Signed by:
Paul Street
6768EBCA1DB5405...

Mr P S Street
Director

Collective Acting Studio Limited
Independent auditor's report
to the members of Collective Acting Studio Limited

Opinion

We have audited the accounts of Collective Acting Studio Limited (the 'company') for the year ended 31 August 2025 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 August 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the accounts and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the accounts themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Collective Acting Studio Limited
Independent auditor's report
to the members of Collective Acting Studio Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The entity is also required to follow the employment legislation and laws, along with health and safety regulations. The entity has sufficient policies and procedures in place to ensure that these are complied with.

Based on the results of our risk assessment, we designed our audit procedures to identify non-compliance with such laws and regulations above.

We made enquiries of those charged with compliance to determine any issues arising. We corroborated our findings by reviewing Board Minutes where available, correspondence with companies house and reviewing necessary legal documentation. Nothing was noted that contradicted the explanations given to us.

Financial statement disclosures were tested for completeness

We assessed the risks of material misstatement in respect of fraud as being low due to the nature of the business. We made enquiries relating to fraud with the companies management.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the accounts is available on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Collective Acting Studio Limited
Independent auditor's report
to the members of Collective Acting Studio Limited

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

CBHC (Audit) Limited.

Mr Peter Sartain
(Senior Statutory Auditor)
for and on behalf of
CBHC (Audit) Limited
Statutory Auditor

29 January 2026

Suite 3 First Floor
Steeple House Church Lane
Chelmsford
Essex
CM1 1NH

Collective Acting Studio Limited
Profit and Loss Account
for the year ended 31 August 2025

	2025	2024
	£	£
Turnover	720,428	538,138
Cost of sales	(180,360)	(131,444)
Gross profit	<u>540,068</u>	<u>406,694</u>
Administrative expenses	(479,456)	(371,653)
Operating profit	<u>60,612</u>	<u>35,041</u>
Interest receivable	3	35
Interest payable	(7,299)	(9,293)
Profit before taxation	53,316	25,783
tax on profit	(10,277)	(4,171)
Profit for the financial year	<u>43,039</u>	<u>21,612</u>

Collective Acting Studio Limited
Registered number: 13919684
Balance Sheet
as at 31 August 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	18,441	16,583
Current assets			
Debtors	5	24,651	82,739
Cash at bank and in hand		131,663	90,078
		<u>156,314</u>	<u>172,817</u>
Creditors: amounts falling due within one year	6	(85,912)	(143,988)
Net current assets		<u>70,402</u>	<u>28,829</u>
Total assets less current liabilities		<u>88,843</u>	<u>45,412</u>
Provisions for liabilities		(3,543)	(3,151)
Net assets		<u>85,300</u>	<u>42,261</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		85,200	42,161
Shareholders' funds		<u>85,300</u>	<u>42,261</u>

The accounts have been prepared in accordance with the provisions applicable to the companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The Financial statements were approved by the Board of Directors and authorised for issue on 23 January 2026 and were signed on its behalf by

Mr P S Street
 Director
 Approved by the board on 23 January 2026

Signed by:

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**Collective Acting Studio Limited
Statement of Changes in Equity
for the year ended 31 August 2025**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 September 2023	100	-	-	20,549	20,649
Profit for the financial year				21,612	21,612
At 31 August 2024	<u>100</u>	<u>-</u>	<u>-</u>	<u>42,161</u>	<u>42,261</u>
At 1 September 2024	100	-	-	42,161	42,261
Profit for the financial year				43,039	43,039
At 31 August 2025	<u>100</u>	<u>-</u>	<u>-</u>	<u>85,200</u>	<u>85,300</u>

Collective Acting Studio Limited
Statement of Cash Flows
for the year ended 31 August 2025

	Notes	2025 £	2024 £
Operating activities			
Profit for the financial year		43,039	21,612
Adjustments for:			
Interest receivable		(3)	(35)
Interest payable		7,299	9,293
Tax on profits		10,277	4,171
Depreciation		7,299	5,527
Decrease in debtors		58,088	(71,489)
Decrease in creditors		(48,384)	80,666
		<u>77,615</u>	<u>49,745</u>
Interest received		3	35
Interest paid		(6,995)	(9,293)
Corporation tax paid		(3,214)	(3,483)
Cash generated by operating activities		<u>67,409</u>	<u>37,004</u>
Investing activities			
Payments to acquire tangible fixed assets		(9,157)	(14,413)
Cash used in investing activities		<u>(9,157)</u>	<u>(14,413)</u>
Financing activities			
Repayment of loans		(16,667)	4,167
Cash generated by financing activities		<u>(16,667)</u>	<u>4,167</u>
Net cash generated			
Cash generated by operating activities		67,409	37,004
Cash used in investing activities		(9,157)	(14,413)
Cash generated by financing activities		(16,667)	4,167
Net cash generated		<u>41,585</u>	<u>26,758</u>
Cash and cash equivalents at 1 September		<u>90,078</u>	<u>63,320</u>
Cash and cash equivalents at 31 August		<u>131,663</u>	<u>90,078</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>131,663</u>	<u>90,078</u>
		131,663	90,078

Collective Acting Studio Limited
Notes to the Accounts
for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Collective Acting Studio Limited
Notes to the Accounts
for the year ended 31 August 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Collective Acting Studio Limited
Notes to the Accounts
for the year ended 31 August 2025

2 Audit information

The audit report is unqualified.

Senior statutory auditor: Mr Peter Sartain
 Firm: CBHC (Audit) Limited
 Date of audit report: 23 January 2026

3 Operating Profit	2025	2024
	£	£
Depreciation - owned assets	7,299	5,527
Auditors Remuneration	4,200	3,500
	<u>11,499</u>	<u>9,027</u>

3 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>6</u>

4 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2024	13,825	11,087	24,912
Additions	3,416	5,741	9,157
At 31 August 2025	<u>17,241</u>	<u>16,828</u>	<u>34,069</u>
Depreciation			
At 1 September 2024	3,456	4,873	8,329
Charge for the year	4,310	2,989	7,299
At 31 August 2025	<u>7,766</u>	<u>7,862</u>	<u>15,628</u>
Net book value			
At 31 August 2025	<u>9,475</u>	<u>8,966</u>	<u>18,441</u>
At 31 August 2024	<u>10,369</u>	<u>6,214</u>	<u>16,583</u>

5 Debtors	2025	2024
	£	£
Trade debtors	1,961	480
Prepayments and accrued income	22,690	82,259
	<u>24,651</u>	<u>82,739</u>

Collective Acting Studio Limited
Notes to the Accounts
for the year ended 31 August 2025

6 Creditors: amounts falling due within one year		2025	2024
		£	£
Bank loans and overdrafts		-	16,667
Trade creditors		23,382	16,387
Accruals and deferred income		48,267	100,720
Taxation and social security costs		13,154	5,077
Other creditors		1,109	5,137
		<u>85,912</u>	<u>143,988</u>
8 Share Capital	Nominal	2025	2024
	Value	£	£
Ordinary Shares	£1 each	100	100
At 31 August 2024		<u>100</u>	<u>100</u>

7 Other information

Collective Acting Studio Limited is a private company limited by shares and incorporated in England. Its registered office is:
 Flat 11 Apollo Court
 188 High Street
 London
 E15 2FF

Collective Acting Studio Limited
Detailed profit and loss account
for the year ended 31 August 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales	720,428	538,138
Cost of sales	(180,360)	(131,444)
Gross Profit	<u>540,068</u>	<u>406,694</u>
Administrative expenses	(479,456)	(371,653)
Operating profit	<u>60,612</u>	<u>35,041</u>
Interest receivable	3	35
Interest payable	(7,299)	(9,293)
Profit before taxation	<u>53,316</u>	<u>25,783</u>

Collective Acting Studio Limited
Detailed profit and loss account
for the year ended 31 August 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales		
Sales	616,968	352,519
Hire income	103,460	185,619
	<u>720,428</u>	<u>538,138</u>
 Cost of sales		
Subcontractor costs	107,399	74,050
Other direct costs	72,961	57,394
	<u>180,360</u>	<u>131,444</u>
 Administrative expenses		
Employee costs:		
Wages and salaries	147,743	90,240
Directors' salaries	61,154	40,000
Pensions	1,619	768
Employer's NI	11,152	2,716
Staff training and welfare	100	6,745
Travel and subsistence	1,862	1,262
	<u>223,630</u>	<u>141,731</u>
Premises costs:		
Rent	17,956	2,225
Rates	32,894	84,395
Light and heat	54,848	59,026
Cleaning	39,575	32,885
	<u>145,273</u>	<u>178,531</u>
General administrative expenses:		
Telephone and internet	5,450	2,752
Stationery and printing	3,972	4,775
Donation	1,476	-
Subscriptions	8,288	1,992
Bank charges	405	10
Insurance	1,428	1,220
Waste costs	1,989	1,305
Exchange rate gain/loss	3	-
Software	2,909	1,243
Repairs and maintenance	40,722	13,016
Depreciation	7,299	5,527
Sundry expenses	5,033	1,380
	<u>78,974</u>	<u>33,220</u>
Legal and professional costs:		
Accountancy fees	5,750	5,398
Solicitors fees	6,482	-
Consultancy fees	3,829	4,957
Advertising and PR	15,518	3,849
Other legal and professional	-	3,967
	<u>31,579</u>	<u>18,171</u>
	<u>479,456</u>	<u>371,653</u>