

BOURNEMOUTH LITTLE THEATRE CLUB LIMITED

England & Wales · Charity number 1019571

Details

Other names	B L T C
Status	Registered
Legal form	Charitable company
Company number	02699332
Registered	1993-03-31
Register	View on the Charity Commission register

Contact

Address	11 Jameson Road Bournemouth Dorset BH9 2QD
Phone	01202513361
Email	bournemouthlittletheatre@gmail.com
Website	www.bournemouthlittletheatre.com

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE PUBLIC EDUCATION BY THE PRODUCTION OF EDUCATIONAL PLAYS AND THE ENCOURAGEMENT OF THE ARTS, INCLUDING THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC, LITERATURE AND POETRY

Activities: The charity currently puts on more than 6 productions per year at Bournemouth Little Theatre. Our theatre seats just under 100 people in an auditorium with raised seating. We provide training and experience for aspiring actors and back-stage staff.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BOURNEMOUTH AND SURROUNDING AREAS
- Bournemouth
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£53,826	£41,237	-	-
2024-06-30	£38,562	£33,897	-	-
2023-06-30	£46,328	£41,736	-	-
2022-06-30	£34,750	£32,622	-	-
2021-06-30	£20,950	£19,069	-	-

Trustees

Name	Role	Appointed
Adam Hugh Stoddart		2019-09-22
Adele Berenice Smyth		2025-10-12
Caroline Eira Burr		2025-11-12
Gwen Jones		2019-01-06
Lindsay Jones		2019-01-06
Maureen Hamill		2017-01-08

BOURNEMOUTH LITTLE THEATRE CLUB LIMITED

England & Wales - Charity number 1019571

Accounts

Registered number
02699332

Bournemouth Little Theatre Club Limited

Report and Unaudited Accounts

For the Year Ended
30 June 2025

The Club is a limited liability company registered in England and Wales. The accounts are prepared in accordance with the Companies Act 2006 and the Financial Reporting Standard for Small and Medium-sized Entities (FRS 102) as issued by the Financial Reporting Council. The accounts are prepared on a going concern basis. The Club has no subsidiaries or associated companies. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area. The Club is a company limited by guarantee and has no shareholders. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area. The Club is a company limited by guarantee and has no shareholders. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area.

The Club is a limited liability company registered in England and Wales. The accounts are prepared in accordance with the Companies Act 2006 and the Financial Reporting Standard for Small and Medium-sized Entities (FRS 102) as issued by the Financial Reporting Council. The accounts are prepared on a going concern basis. The Club has no subsidiaries or associated companies. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area. The Club is a company limited by guarantee and has no shareholders. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area.

TUESDAY



A04 *AEF2UB8W* #91
11/11/2025
COMPANIES HOUSE

The Club is a limited liability company registered in England and Wales. The accounts are prepared in accordance with the Companies Act 2006 and the Financial Reporting Standard for Small and Medium-sized Entities (FRS 102) as issued by the Financial Reporting Council. The accounts are prepared on a going concern basis. The Club has no subsidiaries or associated companies. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area. The Club is a company limited by guarantee and has no shareholders. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area.

The Club is a limited liability company registered in England and Wales. The accounts are prepared in accordance with the Companies Act 2006 and the Financial Reporting Standard for Small and Medium-sized Entities (FRS 102) as issued by the Financial Reporting Council. The accounts are prepared on a going concern basis. The Club has no subsidiaries or associated companies. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area. The Club is a company limited by guarantee and has no shareholders. The Club is a charitable company and its objects are to provide theatrical entertainment for the benefit of the community in Bournemouth and the surrounding area.

Bournemouth Little Theatre Club Limited

Registered number: 02699332

Charity Registration number: 1019571

Directors' and Trustees Report

The directors and trustees present their report and accounts for the year ended 30 June 2025.

Registered Office and operational address

11 Jameson Road
Bournemouth
BH9 2QD

Directors and Trustees

The following persons served as directors during the year:

M Hammill
G Jones
L S Jones
A H Stoddart
T E Fearon
C Burr
A D Smyth

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 23 March 1992 and registered as a charity on 31 March 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of a winding up, members are each required to contribute an amount not exceeding £1.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management.

All trustees, on election, are made aware of their responsibilities under company and charity law.

The council has conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of volunteers and visitors to the theatre.

Council members are elected by the membership at the Annual General Meeting, at which one third of the existing Council members retire by rotation, in order of length of service. The Chairman and Officers are elected by and from the elected Council members.

There are no related parties which require disclosure in the accounts.

Public benefit disclosures

The charity welcomes and encourages public participation in all aspects of its productions, as well as providing a year-round programme of productions, play readings and workshops. Due consideration has been given to the Charity Commission's guidance on the Public Benefit requirement under the Charities Act 2011.

Objectives and activities

The purpose and principal activity of the charity is the maintenance and improvement of Bournemouth Little Theatre and the production of plays therein.

Bournemouth Little Theatre Club Limited

Registered number: 02699332

Charity Registration number: 1019571

Directors' and Trustees Report

Achievements and performance

Bournemouth Little Theatre Club Ltd put on six high quality productions under the theme of 'Six of the Best' of classic British plays. They all attracted strong audience numbers – five of the six sold out (three with an additional matinee performance) and the sixth attracted an audience of 92% capacity.

There were also three external theatre hires during the year which were well supported.

These combined ensured a very healthy financial result for the year.

Two planned investments in the theatre infrastructure were made during the year (totalling £14,831). The first was the installation of new bar shutters in the bar/green room, with glass doors giving a modern feel to the room. The second was the installation of air conditioning/heating units in the auditorium and bar/green room which will enhance our audiences experience at Bournemouth Little Theatre.

Financial review

The statement of financial activities shows a net profit of £10,930, a substantial improvement over the previous year £4,665. This despite bearing a larger depreciation charge caused by depreciation of the new assets.

The severe economic climate once again caused an increase in theatre running costs (excluding depreciation) of 8%. Notwithstanding this, reserves now stand at £69,178.

Reserves policy

Reserves are held to enable operations to continue at the current level, and are considered adequate for this purpose.

Plans for future periods

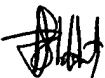
Some of the theatre space needs repair and repainting and this work will be undertaken by unpaid volunteers.

Six productions are planned.

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.

This report was approved by the board on 12 October 2025 and signed on its behalf.



A H Stoddart
Director and Trustee

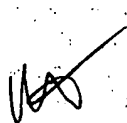
Bournemouth Little Theatre Club Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2025 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.



Michael Farley & Associates Limited
Chartered Accountants
Suite 9 Pine Court Business Centre
36 Gervis Road
Bournemouth
Dorset
BH1 3DH

12 October 2025

Bournemouth Little Theatre Club Limited
Statement of Financial Activities
for the year ended 30 June 2025

	2025 £	2024 £
Incoming and endowments from:		
Donations and legacies	84	11
Charitable activities - fundraising income	48,484	35,797
Subscriptions	1,985	1,687
Investments	358	331
Hire of rooms	2,915	
Other		736
	<u>53,826</u>	<u>38,562</u>
Expenditure on:		
Charitable activities - fundraising costs	10,328	8,087
Administrative expenses	32,568	25,810
	<u>42,896</u>	<u>33,897</u>
Net income/(expenditure)	10,930	4,665
Net movement in funds	10,930	4,665
Reconciliation of funds		
Total funds brought forward	58,248	53,583
Total funds carried forward	<u>69,178</u>	<u>58,248</u>

Bournemouth Little Theatre Club Limited**Registered number:** 02699332**Balance Sheet****as at 30 June 2025**

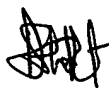
	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	17,661	9,320
Current assets			
Stocks		955	943
Debtors	4	2,754	2,398
Cash at bank and in hand		49,428	46,754
		<u>53,137</u>	<u>50,095</u>
Creditors: amounts falling due within one year	5	(1,620)	(1,167)
Net current assets		<u>51,517</u>	<u>48,928</u>
Net assets		<u>69,178</u>	<u>58,248</u>
Capital and reserves			
Profit and loss account		69,178	58,248
Shareholders' funds		<u>69,178</u>	<u>58,248</u>

The directors and trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



A H Stoddart

Director

Approved by the board on 12 October 2025

Bournemouth Little Theatre Club Limited
Statement of Cash Flows
for the year ended 30 June 2025

	2025 £	2024 £
Operating activities		
Profit for the financial year	10,930	4,665
Adjustments for:		
Depreciation	6,490	1,645
Increase in stocks	(12)	(5)
Increase in debtors	(356)	(922)
Increase in creditors	453	(89)
	<u>17,505</u>	<u>5,294</u>
Cash generated by operating activities	<u>17,505</u>	<u>5,294</u>
Investing activities		
Payments to acquire tangible fixed assets	(14,831)	(6,549)
Cash used in investing activities	<u>(14,831)</u>	<u>(6,549)</u>
Net cash generated		
Cash generated by operating activities	17,505	5,294
Cash used in investing activities	(14,831)	(6,549)
Net cash generated	<u>2,674</u>	<u>(1,255)</u>
Cash and cash equivalents at 1 July	46,754	48,009
Cash and cash equivalents at 30 June	<u>49,428</u>	<u>46,754</u>
Cash and cash equivalents comprise:		
Cash at bank	49,428	46,754
	<u>49,428</u>	<u>46,754</u>

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 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).

Incoming Resources

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general activities of the charity.

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:

Fixtures and fittings	15% reducing balance basis
Air conditioning units	20% straight line
New lighting desk	15% straight line

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Value Added Tax as this is not recoverable by the charity.

Administration expenditure includes all expenditure not directly related to the running of the theatre or fundraising ventures.

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.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

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.

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2025

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.

2 Trustee remuneration and benefits

	2025	2024
	£	£
Total reimbursed expenses	<u>4,285</u>	<u>3,593</u>

A total of 3 Trustees were reimbursed for goods and services purchased on behalf of the company at cost.

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2024	45,942
Additions	<u>14,831</u>
At 30 June 2025	<u>60,773</u>
Depreciation	
At 1 July 2024	36,622
Charge for the year	<u>6,490</u>
At 30 June 2025	<u>43,112</u>
Net book value	
At 30 June 2025	<u>17,661</u>
At 30 June 2024	<u>9,320</u>

4 Debtors

	2025	2024
	£	£
Prepayments	<u>2,754</u>	<u>2,398</u>

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2025

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,620	1,167

6 Other financial commitments

	2025	2024
	£	£
Total future minimum payments under non-cancellable operating leases	11,353	10,912

7 Other information

Bournemouth Little Theatre Club Limited is a private company limited by shares and incorporated in England. Its registered office is:
 11 Jameson Road
 Bournemouth
 Dorset
 BH9 2QD

BOURNEMOUTH LITTLE THEATRE CLUB LIMITED

England & Wales - Charity number 1019571

Accounts

Registered number
02699332

Bournemouth Little Theatre Club Limited

Report and Unaudited Accounts

**For the Year Ended
30 June 2024**

Bournemouth Little Theatre Club Limited
Registered number: 02699332
Charity Registration number: 1019571
Directors' and Trustees' Report

The directors and trustees present their report and accounts for the year ended 30 June 2024.

Registered Office and operational address

11 Jameson Road
Bournemouth
BH9 2QD

Directors and Trustees

The following persons served as directors during the year:

M Hammill
G Jones
L S Jones
A H Stoddart
M I Coombs (resigned 8 November 2023)
T E Fearon
C Burr
A D Smyth (appointed 8 November 2023)

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 23 March 1992 and registered as a charity on 31 March 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of a winding up, members are each required to contribute an amount not exceeding £1.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management.

All trustees, on election, are made aware of their responsibilities under company and charity law.

The council has conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of volunteers and visitors to the theatre.

Council members are elected by the membership at the Annual General Meeting, at which one third of the existing Council members retire by rotation, in order of length of service. The Chairman and Officers are elected by and from the elected Council members.

There are no related parties which require disclosure in the accounts.

Public benefit disclosures

The charity welcomes and encourages public participation in all aspects of its productions, as well as providing a year-round programme of productions, play readings and workshops. Due consideration has been given to the Charity Commission's guidance on the Public Benefit requirement under the Charities Act 2011.

Bournemouth Little Theatre Club Limited
Registered number: 02699332
Charity Registration number: 1019571
Directors' and Trustees' Report

Objectives and activities

The purpose and principal activity of the charity is the maintenance and improvement of Bournemouth Little Theatre and the production of plays therein.

Achievements and performance

The Club put on five high quality productions attracting strong audience numbers, with the main productions averaging over 95% capacity - four at capacity.

The programme for the phased upgrade of the stage lighting system continued with the four main stage lights being acquired and installed. New windows installed by the landlord during the year was followed by new curtains being installed in the auditorium.

Financial review

The statement of financial activities shows a net profit of £4,665.

The severe economic climate caused increases in theatre running costs by over 11% on the prior year. Despite this, reserves now stand at £58,248.

Reserves policy

Reserves are held to enable operations to continue at the current level, and are considered adequate for this purpose.

Plans for future periods

New shutters are planned for the Green Room bar, and, conditional on landlord giving permission, an air conditioning system is planned to be installed in the Green Room bar and auditorium.

Six productions are planned.

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.

This report was approved by the council on 18 December 2024 and signed on its behalf.



A H Stoddart
Director

Bournemouth Little Theatre Club Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2024 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.



Michael Farley & Associates Limited
Chartered Accountants
Suite 9 Pine Court Business Centre
36 Gervis Road
Bournemouth
Dorset
BH1 3DH

18 December 2024

Bournemouth Little Theatre Club Limited
Statement of Financial Activities
for the year ended 30 June 2024

	2024 £	2023 £
Incoming and endowments from:		
Donations and legacies	11	11,614
Charitable activities - fundraising income	35,797	28,946
Subscriptions	1,687	1,925
Investments	331	114
Other	736	3,729
Total	<u>38,562</u>	<u>46,328</u>
Charitable activities - fundraising costs	8,087	8,661
Administrative expenses	25,810	33,075
	<u>33,897</u>	<u>41,736</u>
Net income/(expenditure)	4,665	4,592
Net movement in funds	<u>4,665</u>	<u>4,592</u>
	<u>4,665</u>	<u>4,592</u>
Reconciliation of funds		
Total funds brought forward	53,583	48,991
Total funds carried forward	<u>58,248</u>	<u>53,583</u>

Bournemouth Little Theatre Club Limited
Registered number: 02699332
Balance Sheet
as at 30 June 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets		9,320	4,416
Current assets			
Stocks		943	938
Debtors	3	2,398	1,476
Cash at bank and in hand		46,754	48,009
		<u>50,095</u>	<u>50,423</u>
Creditors: amounts falling due within one year	4	(1,167)	(1,256)
Net current assets		<u>48,928</u>	<u>49,167</u>
Net assets		<u>58,248</u>	<u>53,583</u>
Capital and reserves			
Profit and loss account		58,248	53,583
Shareholders' funds		<u>58,248</u>	<u>53,583</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



A H Stoddart
Director and trustee

G Jones 
Director and trustee

Approved by the Council of Management and the trustees on 18.12.2024

Bournemouth Little Theatre Club Limited
Statement of Cash Flows
for the year ended 30 June 2024

	Notes	2024 £	2023 £
Operating activities			
Profit(loss) for the financial year		4,685	4,592
Adjustments for:			
Depreciation		1,645	9,813
Increase in stocks		(5)	(50)
Increase in debtors		(922)	(1,110)
(Decrease)/increase in creditors		(89)	586
		<u>5,294</u>	<u>13,831</u>
Cash generated by operating activities		<u>5,294</u>	<u>13,831</u>
Investing activities			
Payments to acquire tangible fixed assets		(6,549)	(9,456)
Cash used in investing activities		<u>(6,549)</u>	<u>(9,456)</u>
Net cash (used)/generated			
Cash generated by operating activities		5,294	13,831
Cash used in investing activities		(6,549)	(9,456)
Cash generated by financing activities		-	-
Net cash (used)/generated		<u>(1,255)</u>	<u>4,375</u>
Cash and cash equivalents at 1 July		48,009	43,634
Cash and cash equivalents at 30 June		<u>46,754</u>	<u>48,009</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>46,754</u>	<u>48,009</u>

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

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

Incoming Resources

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general activities of the charity.

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:

Fixtures and fittings	15% reducing balance basis
-----------------------	----------------------------

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Value Added Tax as this is not recoverable by the charity.

Administration expenditure includes all expenditure not directly related to the running of the theatre or fundraising ventures.

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.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

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.

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2024

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.

2	Trustee remuneration and benefits	2024	2023
		£	£
	Total reimbursed expenses	<u>3,593</u>	<u>1,338</u>

A total of 6 Trustees were reimbursed for goods and services purchased on behalf of the company at cost.

3	Debtors	2024	2023
		£	£
	Other debtors	<u>2,398</u>	<u>1,476</u>

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2024

4 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>1,167</u>	<u>1,256</u>

5 Volunteers

All productions are performed and produced by volunteers; all aspects of the charity's day to day activities are voluntary, including that of the Trustees, with no staff employed and no remuneration paid.

6 Other financial commitments	2024	2023
	£	£
Total future minimum payments under non-cancellable operating leases	<u>10,912</u>	<u>10,740</u>

7 Other information

Bournemouth Little Theatre Club Limited is a private company limited by guarantee and incorporated in England. Its registered office is:
 11 Jameson Road
 Bournemouth
 Dorset
 BH9 2QD

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2024

9 Income and costs	2024	2023
	£	£
Fundraising income		
Bar sales	6,844	7,893
Production income	28,953	20,369
Workshops	-	684
	<u>35,797</u>	<u>28,946</u>
Fundraising costs		
Decrease/increase in stocks	(5)	(50)
Production costs	5,117	5,679
Bar purchases	2,975	3,032
	<u>8,087</u>	<u>8,661</u>
Administrative expenses		
Theatre running costs:		
Rent	10,322	9,496
Rates	683	423
Light, heat and water	5,705	5,066
Insurance	3,636	3,255
Repairs and renewals	776	1,738
	<u>21,122</u>	<u>19,978</u>
Governance costs:		
Telephone, internet and post	1,151	1,015
Stationery and printing	40	151
Licences and subscriptions	339	556
Bank charges	93	89
Accountancy fees	716	610
Depreciation	1,645	9,813
Sundry expenses	704	863
	<u>4,688</u>	<u>13,097</u>
	<u>25,810</u>	<u>33,075</u>
Other operating income		
Hire of rooms	-	2,948
Subscriptions	1,687	1,925
Donations (including Gift Aid)	11	11,614
Interest received	331	114
Sundry income	736	781
	<u>2,765</u>	<u>17,382</u>

BOURNEMOUTH LITTLE THEATRE CLUB LIMITED

England & Wales - Charity number 1019571

Accounts

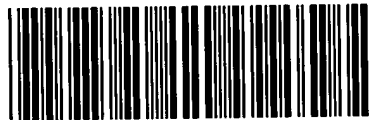
Registered number
02699332

Bournemouth Little Theatre Club Limited

Report and Unaudited Accounts

**For the Year Ended
30 June 2023**

MONDAY



ACFQWBSZ

A14

06/11/2023

#73

COMPANIES HOUSE

Bournemouth Little Theatre Club Limited
Registered number: 02699332
Charity Registration number: 1019571
Directors' and Trustees' Report

The directors and trustees present their report and accounts for the year ended 30 June 2023.

Registered Office and operational address

11 Jameson Road
Bournemouth
BH9 2QD

Directors and Trustees

The following persons served as directors during the year:

M Hamill
G Jones
L S Jones
A H Stoddart
M I Coombs
T E Fearon
C Burr

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 23 March 1992 and registered as a charity on 31 March 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of a winding up, members are each required to contribute an amount not exceeding £1.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management.

All trustees, on election, are made aware of their responsibilities under company and charity law.

The council has conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of volunteers and visitors to the theatre.

Council members are elected by the membership at the Annual General Meeting, at which one third of the existing Council members retire by rotation, in order of length of service. The Chairman and Officers are elected by and from the elected Council members.

There are no related parties which require disclosure in the accounts.

Public benefit disclosures

The charity welcomes and encourages public participation in all aspects of its productions, as well as providing a year-round programme of productions, play readings and workshops. Due consideration has been given to the Charity Commission's guidance on the Public Benefit requirement under the Charities Act 2011.

Bournemouth Little Theatre Club Limited
Registered number: 02699332
Charity Registration number: 1019571
Directors' and Trustees' Report

Objectives and activities

The purpose and principal activity of the charity is the maintenance and improvement of Bournemouth Little Theatre and the production of plays therein.

Achievements and performance

The Club put on six high quality productions attracting strong audience numbers, with the main productions averaging over 86% capacity.

The upgrade of the stage lighting system was kick started by a substantial private donation which paid for a new lighting desk and four stage lights and an additional donation was received which allowed plans for new auditorium curtains and other improvements to the infrastructure of the Theatre building.

The statement of financial activities

The statement of financial activities shows a net profit of £4,594. This includes an unspent, significant donation of £2,500.

The severe economic climate caused increases in theatre running costs by over 13% on the prior year. Despite this, reserves now stand at £53,584.

Reserves policy

Reserves are held to enable operations to continue at the current level, and are considered adequate for this purpose.

Plans for future periods

New windows are planned (by the Landlord) for the auditorium and funds from the current year charitable donation will be spent on new auditorium curtains and refurbishment of the Green Room bar.

The programme for phased upgrade of the stage lights expected to continue.

Five productions are planned.

Small company provisions

This report has been prepared in accordance with the provisions in Part15 of the Companies Act 2006 applicable to companies subject to the small companies regime, and Charities Act of Recommended Practice (FRS 102).

This report was approved by the council on 8 October 2023 and signed on its behalf.



A H Stoddart
Director

Bournemouth Little Theatre Club Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2023 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.



Michael Farley & Associates Limited
Chartered Accountants
Suite 9 Pine Court Business Centre
36 Gervis Road
Bournemouth
Dorset
BH1 3DH

8/10/23

Bournemouth Little Theatre Club Limited
Statement of Financial Activities
for the year ended 30 June 2023

	2023	2022
	£	£
Incoming and endowments from:		
Donations and legacies	11,614	1,380
Charitable activities - fundraising income	28,946	28,339
Subscriptions	1,925	2,120
Investments	114	1
Other	3,729	2,910
Total	<u>46,328</u>	<u>34,750</u>
Charitable activities - fundraising costs	8,661	10,954
Administrative expenses	33,075	21,668
	<u>41,736</u>	<u>32,622</u>
Net income/(expenditure)	4,592	2,128
UK Government Covid-19 grant	-	-
Net movement in funds	<u>4,592</u>	<u>2,128</u>
	<u>4,592</u>	<u>2,128</u>
Reconciliation of funds		
Total funds brought forward	48,991	46,863
Total funds carried forward	<u>53,583</u>	<u>48,991</u>

Bournemouth Little Theatre Club Limited
Registered number: 02699332
Balance Sheet
as at 30 June 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	4,416	4,773
Current assets			
Stocks		938	888
Debtors	4	1,476	366
Cash at bank and in hand		48,009	43,634
		<u>50,423</u>	<u>44,888</u>
Creditors: amounts falling due within one year	5	(1,256)	(670)
Net current assets		<u>49,167</u>	<u>44,218</u>
Net assets		<u>53,583</u>	<u>48,991</u>
Capital and reserves			
Profit and loss account		53,583	48,991
Shareholders' funds		<u>53,583</u>	<u>48,991</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



A H Stoddart
 Director and trustee



G Jones
 Director and trustee

Approved by the Council of Management and the trustees on 8 October 2023

Bournemouth Little Theatre Club Limited
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023 £	2022 £
Operating activities			
Profit/(loss) for the financial year		4,592	2,128
Adjustments for:			
Depreciation		9,813	842
Increase in stocks		(50)	(123)
(Increase)/decrease in debtors		(1,110)	970
Increase/(decrease) in creditors		586	(3,779)
		<u>13,831</u>	<u>38</u>
Cash generated by operating activities		<u>13,831</u>	<u>38</u>
Investing activities			
Payments to acquire tangible fixed assets		(9,456)	-
		<u>(9,456)</u>	<u>-</u>
Cash used in investing activities		<u>(9,456)</u>	<u>-</u>
Net cash generated			
Cash generated by operating activities		13,831	38
Cash used in investing activities		(9,456)	-
Cash generated by financing activities		-	-
		<u>4,375</u>	<u>38</u>
Net cash generated		<u>4,375</u>	<u>38</u>
Cash and cash equivalents at 1 July		<u>43,634</u>	<u>25,415</u>
Cash and cash equivalents at 30 June		<u>48,009</u>	<u>25,453</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>48,009</u>	<u>43,634</u>

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

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

Incoming Resources

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general activities of the charity.

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:

Fixtures and fittings	15% reducing balance basis
-----------------------	----------------------------

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Value Added Tax as this is not recoverable by the charity.

Administration expenditure includes all expenditure not directly related to the running of the theatre or fundraising ventures.

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.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

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.

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2023

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.

2 Trustee remuneration and benefits	2023	2022
	£	£
Total reimbursed expenses	<u>1,338</u>	<u>4,110</u>

A total of 5 Trustees were reimbursed for goods and services purchased on behalf of the company at cost.

3 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 July 2022	29,937
Additions	<u>9,456</u>
At 30 June 2023	<u>39,393</u>
Depreciation	
At 1 July 2022	25,164
Charge for the year	<u>9,813</u>
At 30 June 2023	<u>34,977</u>
Net book value	
At 30 June 2023	<u>4,416</u>
At 30 June 2022	<u>4,773</u>

4 Debtors	2023	2022
	£	£
Other debtors	<u>1,476</u>	<u>366</u>

Bournemouth Little Theatre Club Limited
Notes to the Accounts
for the year ended 30 June 2023

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors	<u>1,256</u>	<u>670</u>

6 Volunteers

All productions are performed and produced by volunteers; all aspects of the charity's day to day activities are voluntary, including that of the Trustees, with no staff employed and no remuneration paid.

7 Other financial commitments	2023	2022
	£	£
Total future minimum payments under non-cancellable operating leases	<u>10,740</u>	<u>8,602</u>

8 Other information

Bournemouth Little Theatre Club Limited is a private company limited by guarantee and incorporated in England. Its registered office is:
11 Jameson Road
Bournemouth
Dorset
BH9 2QD