

# BARNSELY THEATRE TRUST (1998) LIMITED

England & Wales · Charity number 1026352

## Details

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Other names	BARNSELY THEATRE ROYAL TRUST LIMITED, THE LAMPROOM THEATRE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02851763</a>
Registered	1993-09-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Lamp Room Theatre Westgate Barnsley S70 2DX
Phone	01226249611
Email	<a href="mailto:enquiries@barnsleylamproom.com">enquiries@barnsleylamproom.com</a>
Website	<a href="http://www.barnsleylamproom.com">www.barnsleylamproom.com</a>

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY (THE OBJECTS) ARE TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT THROUGH THE PROMOTION OF THE ARTS, WITH PARTICULAR BUT NOT EXCLUSIVE REFERENCE TO THE DRAMATIC ARTS IN THE DISTRICT OF BARNSELY AND ELSEWHERE.

**Activities:** The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area. The principal activity is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

## Classification

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

## Geography

- **Area of benefit:** BARNSELEY AND ELSEWHERE.
- Barnsley

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£455,800	£411,807	-	-
2023-09-30	£408,395	£406,813	-	-
2022-09-30	£328,027	£369,677	-	-
2021-09-30	£128,072	£185,320	-	-
2020-09-30	£283,112	£262,040	-	-

## Trustees

Name	Role	Appointed
Jennifer Miccoli	Chair	2016-09-05
IAN HEY		1998-03-12
JOHN NOEL KELLY		
ROGER WALTON		
Richard Caile		2021-06-22

**BARNSELY THEATRE TRUST (1998) LIMITED**

England & Wales - Charity number 1026352

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# Accounts

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**BARNSELY THEATRE TRUST (1998) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2024**

**COMPANY NUMBER 2851763 (ENGLAND & WALES)**

**BARNSELY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
OFFICERS AND PROFESSIONAL ADVISERS**

**1.**

**Reference and Administrative Information**

Company registration number	2851763
Charity registration number	1026352
Registered office	The Lamproom Theatre Westgate Barnsley S70 2DX
Operational address	The Lamproom Theatre Westgate Barnsley South Yorkshire S70 2DX
Trustees	J N Kelly - Chairperson R Caile W Fisher I Hey D Love J Miccoli C Smith J Upson R Walton
Independent Examiner	C W Dix Limited Accountants & Business Advisors 4 Silkwood Court Wakefield WF5 9TP
Bankers	Lloyds TSB Market Hill Barnsley South Yorkshire S70 2PP

**BARNSELY THEATRE TRUST (1998) LIMITED  
THE TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

2.

The trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and financial statements of the company for the year ended 30 September 2024.

**GOVERNING DOCUMENT**

Barnsley Theatre Trust (1998) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th September 1998. It is registered as a charity with the Charity Commission. The Company currently has thirteen trustees each of whom agree to contribute £10 in the event of the charity winding up.

**RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD**

The Company may from time to time by ordinary resolution increase or decrease the number of trustees on the Board.

**TRUSTEES INDUCTION AND TRAINING**

Each new trustee is given two educational booklets:

- "Directors & Secretaries guide" booklet GBA1 issued by Companies House educates trustees on the legal duties and responsibilities of the company director under company law.
- "Charities & Fund raising" booklet CC20 issued by Charities Commission ensures trustees are aware of the legal duties and responsibilities under Charity law.

In addition each trustee is made aware of the management structure and decision making processes of the Trust.

**ORGANISATIONAL STRUCTURE**

The Company currently has a Board of Trustees consisting of nine members who set Company policy. In addition six people are employed who implement Company policy on a day to day basis.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises of an annual review of the risks the charity may face. Particular attention has focused on financial risks arising from fire, health and safety of audience and artists and management of performing rights.

**OBJECTS OF CHARITY**

The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area.

**PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The principal activity of the trust is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

## **ANNUAL REVIEW**

The Trust and the Lamproom Theatre have enjoyed a very busy and, I am happy to report, a successful year.

We have managed to expand audience numbers by offering a wider range of programme activities. As a result we have seen record levels of income which has continued into the current year with the Pantomime being more profitable than in any previous year..

As stated in previous Annual Reviews, our aim is to provide Barnsley audiences with theatrical presentations of a high standard. We continue to strive to create a legacy that will survive and serve generations of local people. I must also provide a special word of gratitude to our many volunteers and donors. The contributions of these individuals cannot be overstated.

## **FINANCIAL REVIEW**

The trading results for the year, and the company's financial position at the end of the year are shown in the attached financial statements.  
The balance of surplus for the year will be added to reserves and carried forward to the following year.

## **INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

## **FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR**

After a great deal of discussion and consultation, we have introduced a new theatre management structure. A Theatre Manager with extensive management experience in other fields now heads up our in house team. A Creative Manager has been appointed with the specific task of planning and coordinating the theatre's wide range of seasonal events. Other management roles include Technical Manager, Bar Manager and Front of House Manager. This structure has been operative for many months and is functioning well.

## **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustee board should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

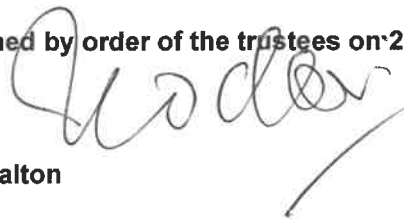
## **MEMBERS OF THE TRUSTEE BOARD**

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Registered office:  
The Lamproom Theatre  
Westgate  
Barnsley  
S70 2DX**

**Signed by order of the trustees on 26 June 2025**

**R Walton**



**BARNSELY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>					
Grants	3	-	-	-	-
Donations		29,632	-	29,632	60,385
Interest receivable		8	-	8	9
Incoming resources from activities for generating funds	4	426,160	-	426,160	348,001
<b>TOTAL INCOMING RESOURCES</b>		<u>455,800</u>	<u>-</u>	<u>455,800</u>	<u>408,395</u>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	127,379	-	127,379	137,267
Cost of charitable activities	6	251,735	-	251,735	240,487
Governance costs	7	32,693	-	32,693	29,059
<b>TOTAL RESOURCES EXPENDED</b>	8	<u>411,807</u>	<u>-</u>	<u>411,807</u>	<u>406,813</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		43,993	-	43,993	1,582
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		43,993	-	43,993	1,582
<b>Exceptional item</b>	8	27,736	-	27,736	-
		<u>16,257</u>	<u>-</u>	<u>16,257</u>	<u>1,582</u>
Balance brought forward at 1 October 2023		185,353	-	185,353	183,771
Balance carried forward at 30 September 2024		<u>201,610</u>	<u>-</u>	<u>201,610</u>	<u>185,353</u>

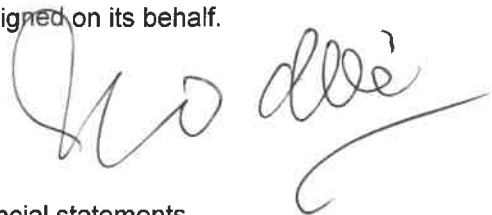
**BARNSELEY THEATRE TRUST (1998) LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2024**

6.

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		360,477		355,733
<b>Current assets</b>					
Stocks		1,908		1,048	
Debtors	13	2,400		-	
Cash at bank and in hand		81,211		96,083	
			85,519		97,131
<b>Creditors: Amounts falling due within one year</b>	14	13,395		36,520	
<b>Net current assets</b>			72,124		60,611
<b>Total assets less current liabilities</b>			432,601		416,344
<b>Creditors: Amounts falling due after more than one year</b>	15		-		-
<b>Net assets</b>			432,601		416,344
<b>Funds of the charity</b>					
Unrestricted funds			201,610		185,353
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			432,601		416,344

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 30 September 2024. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 30 September 2024 and of its loss for the year then ended in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 26 June 2025 and are signed on its behalf.



**R Walton**  
**Trustee**

The notes on pages 7 to 11 form part of these financial statements.

## **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and Charities Act 2011.

Barnsley Theatre Trust (1998) Limited constitutes a public benefit entity as defined by FRS 102.

### **Grants receivable**

Grants receivable are credited to the Statement of Financial Activities in the year to which they relate.

### **Donations**

Donations are included in the statement of financial activities in the year in which they are received.

### **Interest receivable**

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

### **Freehold property**

Freehold property is stated at valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Freehold property	2% per annum straight line basis
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### **Other tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Leasehold property	10% per annum straight line basis
Fixtures and fittings	15% per annum reducing balance basis

### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Fund accounting**

Funds held by the charity are either:

- Unrestricted income: these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted income: these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Once these restrictions have been met, the remaining balance is transferred to the general fund.

## **2. TURNOVER**

The turnover and surplus is attributable to the one principal activity of the company.

The turnover was all in the United Kingdom.

**3. GRANTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Grants received	-	-	-	-
	-----	-----	-----	-----

**4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Other income	50,744	-	50,744	45,305
Bar income	99,353	-	99,353	67,119
Ticket sales	152,923	-	152,923	159,592
Theatre rental	123,140	-	123,140	75,985
	-----	-----	-----	-----
	426,160	-	426,160	348,001
	-----	-----	-----	-----

**5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Merchandising and bar expenses	49,979	-	49,979	43,631
Production expenses	77,400	-	77,400	93,636
	-----	-----	-----	-----
	127,379	-	127,379	137,267
	-----	-----	-----	-----

**6. COSTS OF CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Wages, salaries and national insurance	147,664	-	147,664	132,372
Rates & water	1,579	-	1,579	1,754
Light & heat	19,005	-	19,005	24,758
Sundry & cleaning	6,701	-	6,701	5,548
Repairs & maintenance	5,922	-	5,922	6,138
Computer costs	1,150	-	1,150	2,217
Printing, postage, stationery & advertising	41,568	-	41,568	42,357
Telephone	1,037	-	1,037	-
Insurance	2,365	-	2,365	3,399
Depreciation	24,744	-	24,744	21,944
	-----	-----	-----	-----
	251,735	-	251,735	240,487
	-----	-----	-----	-----

**7. GOVERNANCE COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Independent Examiner's fees	4,530	-	4,530	3,732
Legal fees (see note 8)	-	-	-	1,140
Bank processing and paypal charges	26,990	-	26,990	22,780
Loan interest	1,173	-	1,173	1,407
	<u>32,693</u>	<u>-</u>	<u>32,693</u>	<u>29,059</u>

**8. TOTAL RESOURCES EXPENDED**

	<b>Staff Costs £</b>	<b>Depreciation £</b>	<b>Other Costs £</b>	<b>Total Costs 2024 £</b>	<b>Total Costs 2023 £</b>
Costs of charitable activities	147,664	24,744	79,327	251,735	240,487
Trading costs of goods sold and other costs	-	-	127,379	127,379	137,267
Governance costs	-	-	32,693	32,693	29,059
	<u>147,664</u>	<u>24,744</u>	<u>239,399</u>	<u>411,807</u>	<u>406,813</u>
Exceptional item	-	-	27,736	27,736	-

The exceptional item is a result of a legal claim made by a former employee and includes legal costs incurred in dealing with this matter.

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	<b>2024 £</b>	<b>2023 £</b>
Depreciation	<u>24,744</u>	<u>21,944</u>

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	147,664	132,372
	-----	-----

The average number of people to carry out the company's operations was 6 (2023: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2023: 71) volunteers assisted with the day to day operations of the company.

**11. TAXATION**

The company is a registered charity and is not liable to corporation tax.

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold Property</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>COST OR VALUATION</b>			
At 1 October 2023	280,000	314,888	594,888
Additions	-	29,488	29,488
	-----	-----	-----
At 30 September 2024	280,000	344,376	624,376
	-----	-----	-----
<b>DEPRECIATION</b>			
At 1 October 2023	22,407	216,748	239,155
Charge for period	5,600	19,144	24,744
	-----	-----	-----
At 30 September 2024	28,007	235,892	263,899
	-----	-----	-----
<b>NET BOOK VALUE</b>			
At 30 September 2024	251,993	108,484	360,477
	-----	-----	-----
At 30 September 2023	257,593	98,140	355,733
	-----	-----	-----

The freehold land and buildings were revalued to £280,000 on 30 September 2019 by Wilbys, an independent firm of chartered surveyors, on an open market existing use basis. If the freehold land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cost	129,782	129,782
Accumulated depreciation	(77,892)	(75,300)
	-----	-----
	51,890	54,482
	-----	-----

**13. DEBTORS: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	2,400	-
	<u>2,400</u>	<u>-</u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	-	6,700
Trade creditors	11,595	27,479
Other taxes and social security	1,800	1,800
Accruals & deferred income	-	541
	<u>13,395</u>	<u>36,520</u>

**15. CREDITORS: Amounts falling after one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	-	-
	<u>-</u>	<u>-</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets £</b>	<b>Other Assets (Liabilities) £</b>	<b>Total £</b>
Unrestricted funds	129,486	72,124	201,610
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	<u>360,477</u>	<u>72,124</u>	<u>432,601</u>

**17. REVALUATION RESERVE**

	<b>Total £</b>
Balance at 1 October 2023	230,991
Revaluation movement	-
	<u>230,991</u>
Balance at 30 September 2024	<u>230,991</u>

**BARNSELY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

12.

	Note	2024		2023	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		1,385		1,488	
Pantomime sales		151,538		158,104	
Booking fees		26,304		22,395	
Bar takings		99,353		67,119	
Ice cream income		19,820		17,280	
Programme adverts		-		150	
Donations		29,632		60,385	
100 club income		4,620		5,480	
Theatre rental		123,140		75,985	
Sundry income		-		-	
		-----		-----	
			455,792		408,386
<b>Cost of sales</b>					
Opening stock		1,048		1,048	
Bar purchases		40,124		32,852	
Ice cream purchases		10,715		10,779	
Pantomime expenses		51,355		61,659	
Theatre and show expenses		23,257		26,947	
Volunteer expenses		-		186	
Fees and licenses		2,788		4,844	
Closing stock		(1,908)		(1,048)	
		-----		-----	
			127,379		137,267
			-----		-----
<b>Gross profit</b>			328,413		271,119
<b>Other income</b>					
Grant income and other income		-		-	
Bank interest received and gift aid		8		9	
		-----		-----	
			8		9
			-----		-----
			328,421		271,128
<b>Administration expenses</b>	1		284,428		269,546
<b>Exceptional Item</b>			27,736		
			-----		-----
<b>Net (Loss) Profit</b>			16,257		1,582
			-----		-----

**1. ADMINISTRATIVE COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages	147,664	132,372
Rent and rates	1,579	1,754
Light and heat	19,005	24,758
Insurance	2,365	3,399
100 club expenses	1,400	2,900
Advertising	37,743	40,208
Motor and travel expenses	148	166
Repairs and renewals	5,922	6,138
Computer costs	1,150	2,217
Cleaning	4,411	1,354
Printing and stationery	3,825	2,134
Postage	-	15
Telephone	1,037	-
Legal fees	-	1,140
Accountancy fees	4,530	3,732
Bank card processing charges and machine rental	12,924	11,221
Ticketsolve charges	14,066	11,559
Bank loan interest	1,173	1,407
Sundry expenses	742	1,128
Depreciation	24,744	21,944
	-----	-----
	<b>284,428</b>	<b>269,546</b>
	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE  
FINANCIAL STATEMENTS OF BARNSELY THEATRE TRUST (1998) LIMITED**

We report on the accounts of Barnsley Theatre Trust (1998) Limited for the year ended 30 September 2024

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under sections 144 and 145 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts (under section 145(3) of the 2011 Act);
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the 2011 Act; and
- \* to state whether particular matters have come to our attention.

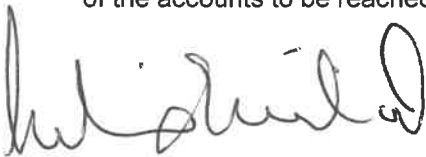
**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**C W Dix Limited**  
**Accountants & Business Advisors**

4 Silkwood Court  
Wakefield  
WF5 9TP

26 June 2025

**BARNSELY THEATRE TRUST (1998) LIMITED**

England & Wales - Charity number 1026352

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# Accounts

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**BARNSELY THEATRE TRUST (1998) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2023**

**COMPANY NUMBER 2851763 (ENGLAND & WALES)**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
OFFICERS AND PROFESSIONAL ADVISERS**

1.

**Reference and Administrative Information**

Company registration number	2851763
Charity registration number	1026352
Registered office	The Lamproom Theatre Westgate Barnsley S70 2DX
Operational address	The Lamproom Theatre Westgate Barnsley South Yorkshire S70 2DX
Trustees	J N Kelly - Chairperson R Caile W Fisher I Hey D Love J Miccoli C Smith J Upson R Walton G Myers Resigned 31 March 2023
Independent Examiner	C W Dix Limited Accountants & Business Advisors 4 Silkwood Court Wakefield WF5 9TP
Bankers	Lloyds TSB Market Hill Barnsley South Yorkshire S70 2PP

**BARNSELEY THEATRE TRUST (1998) LIMITED  
THE TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2.

The trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and financial statements of the company for the year ended 30 September 2023.

**GOVERNING DOCUMENT**

Barnsley Theatre Trust (1998) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th September 1998. It is registered as a charity with the Charity Commission. The Company currently has thirteen trustees each of whom agree to contribute £10 in the event of the charity winding up.

**RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD**

The Company may from time to time by ordinary resolution increase or decrease the number of trustees on the Board.

**TRUSTEES INDUCTION AND TRAINING**

Each new trustee is given two educational booklets:

- "Directors & Secretaries guide" booklet GBA1 issued by Companies House educates trustees on the legal duties and responsibilities of the company director under company law.
- "Charities & Fund raising" booklet CC20 issued by Charities Commission ensures trustees are aware of the legal duties and responsibilities under Charity law.

In addition each trustee is made aware of the management structure and decision making processes of the Trust.

**ORGANISATIONAL STRUCTURE**

The Company currently has a Board of Trustees consisting of nine members who set Company policy. In addition six people are employed who implement Company policy on a day to day basis.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises of an annual review of the risks the charity may face. Particular attention has focused on financial risks arising from fire, health and safety of audience and artists and management of performing rights.

**OBJECTS OF CHARITY**

The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area.

**PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The principal activity of the trust is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

## **ANNUAL REVIEW**

The Trust and the Lamproom Theatre have enjoyed a very busy and, I am happy to report, a successful year.

Business was brisk throughout and we have managed to expand audience numbers by offering a wider range of programme activities. This has continued into the current year with our Christmas Pantomime being very profitable and well received by audiences and critics alike.

As stated in previous Annual Reviews, our aim is to provide Barnsley audiences with theatrical presentations of a high standard. We intend to create a legacy that will survive and serve generations of local people. I must also provide a special word of gratitude to our many volunteers and donors. The contributions of these individuals cannot be overstated.

## **FINANCIAL REVIEW**

The trading results for the year, and the company's financial position at the end of the year are shown in the attached financial statements.

The balance of surplus for the year will be added to reserves and carried forward to the following year.

## **INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

## **FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR**

After a great deal of discussion and consultation, we have introduced a new theatre management structure. A Theatre Manager with extensive management experience in other fields now heads up our in house team. A Creative Manager has been appointed with the specific task of planning and coordinating the theatre's wide range of seasonal events. Other management roles include Technical Manager, Bar Manager and Front of House Manager. This structure has been operative for many months and is functioning well.

## **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustee board should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


## **MEMBERS OF THE TRUSTEE BOARD**

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Registered office:  
The Lamproom Theatre  
Westgate  
Barnsley  
S70 2DX**

**Signed by order of the trustees on**

25/06/2024



**J N Kelly**

**BARNESLEY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>					
Grants	3	-	-	-	13,347
Donations		60,385	-	60,385	11,209
Interest receivable		9	-	9	1
Incoming resources from activities for generating funds	4	348,001	-	348,001	303,470
<b>TOTAL INCOMING RESOURCES</b>		<b>408,395</b>	<b>-</b>	<b>408,395</b>	<b>328,027</b>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	137,267	-	137,267	114,221
Cost of charitable activities	6	241,627	-	241,627	221,366
Governance costs	7	27,919	-	27,919	13,899
<b>TOTAL RESOURCES EXPENDED</b>	8	<b>406,813</b>	<b>-</b>	<b>406,813</b>	<b>349,486</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		<b>1,582</b>	<b>-</b>	<b>1,582</b>	<b>(41,650)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>1,582</b>	<b>-</b>	<b>1,582</b>	<b>(41,650)</b>
Balance brought forward at 1 October 2022		183,771	-	183,771	225,421
Balance carried forward at 30 September 2023		185,353	-	185,353	183,771

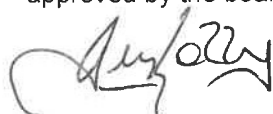
**BARNSELEY THEATRE TRUST (1998) LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2023**

6.

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		355,733		371,677
<b>Current assets</b>					
Stocks		1,048		1,048	
Debtors	13	-		7,177	
Cash at bank and in hand		96,083		52,392	
		-----		-----	
		97,131		60,617	
<b>Creditors:</b> Amounts falling due within one year	14	36,520		10,360	
		-----		-----	
<b>Net current assets</b>			60,611		50,257
			-----		-----
<b>Total assets less current liabilities</b>			416,344		421,934
<b>Creditors:</b> Amounts falling due after more than one year	15		-		(7,172)
			-----		-----
<b>Net assets</b>			416,344		414,762
			-----		-----
<b>Funds of the charity</b>					
Unrestricted funds			185,353		183,771
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			-----		-----
			416,344		414,762
			-----		-----

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 30 September 2023. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 30 September 2023 and of its loss for the year then ended in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board 25/06/2024 and are signed on its behalf.



**J N Kelly**  
**Trustee**

The notes on pages 7 to 11 form part of these financial statements.

## **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and Charities Act 2011. Barnsley Theatre Trust (1998) Limited constitutes a public benefit entity as defined by FRS 102.

### **Grants receivable**

Grants receivable are credited to the Statement of Financial Activities in the year to which they relate.

### **Donations**

Donations are included in the statement of financial activities in the year in which they are received.

### **Interest receivable**

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

### **Freehold property**

Freehold property is stated at valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Freehold property	2% per annum straight line basis
-------------------	----------------------------------

### **Other tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Leasehold property	10% per annum straight line basis
Fixtures and fittings	15% per annum reducing balance basis

### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Fund accounting**

Funds held by the charity are either:

- Unrestricted income: these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted income: these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Once these restrictions have been met, the remaining balance is transferred to the general fund.

**2. TURNOVER**

The turnover and surplus is attributable to the one principal activity of the company.  
The turnover was all in the United Kingdom.

**3. GRANTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Grants received	-	-	-	13,347
	-----	-----	-----	-----

**4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Other income	45,305	-	45,305	45,515
Bar income	67,119	-	67,119	54,779
Ticket sales	159,592	-	159,592	152,361
Theatre rental	75,985	-	75,985	50,815
	-----	-----	-----	-----
	348,001	-	348,001	303,470
	-----	-----	-----	-----

**5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Merchandising and bar expenses	43,631	-	43,631	33,477
Production expenses	93,636	-	93,636	80,744
	-----	-----	-----	-----
	137,267	-	137,267	114,221
	-----	-----	-----	-----

**6. COSTS OF CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages, salaries and national insurance	132,372	-	132,372	126,047
Rates & water	1,754	-	1,754	1,848
Light & heat	24,758	-	24,758	14,620
Sundry & cleaning	5,548	-	5,548	8,090
Repairs & maintenance	6,138	-	6,138	1,151
Computer costs	2,217	-	2,217	1,955
Printing, postage, stationery & advertising	42,357	-	42,357	43,387
Insurance	3,399	-	3,399	2,992
Telephone	1,140	-	1,140	-
Depreciation	21,944	-	21,944	21,276
	-----	-----	-----	-----
	241,627	-	241,627	221,366
	-----	-----	-----	-----

**7. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Independent Examiner's fees	3,732	-	3,732	6,792
Stocktake fees	-	-	-	40
Bank processing and paypal charges	22,780	-	22,780	25,349
Loan interest	1,407	-	1,407	1,909
	-----	-----	-----	-----
	27,919	-	27,919	34,090
	-----	-----	-----	-----

**8. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Depreciation £	Other Costs £	Total Costs 2023 £	Total Costs 2022 £
Costs of charitable activities	85,718	21,944	48,249	155,911	155,243
Trading costs of goods sold and other costs	-	-	137,267	137,267	114,221
Governance costs	-	-	27,919	27,919	34,090
	-----	-----	-----	-----	-----
	85,718	21,944	213,435	321,097	303,554
	-----	-----	-----	-----	-----

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	2023 £	2022 £
Depreciation	21,944	21,276
	-----	-----

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	132,372	126,047
	-----	-----

The average number of people to carry out the company's operations was 6 (2022: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2022: 71) volunteers assisted with the day to day operations of the company.

**11. TAXATION**

The company is a registered charity and is not liable to corporation tax.

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>			
At 1 October 2022	280,000	308,888	588,888
Additions	-	6,000	6,000
	-----	-----	-----
At 30 September 2023	280,000	314,888	594,888
	-----	-----	-----
<b>DEPRECIATION</b>			
At 1 October 2022	16,807	200,404	217,211
Charge for period	5,600	16,344	21,944
	-----	-----	-----
At 30 September 2023	22,407	216,748	239,155
	-----	-----	-----
<b>NET BOOK VALUE</b>			
At 30 September 2023	257,593	98,140	355,733
	-----	-----	-----
At 30 September 2022	263,193	108,484	371,677
	-----	-----	-----

The freehold land and buildings were revalued to £280,000 on 30 September 2019 by Wilbys, an independent firm of chartered surveyors, on an open market existing use basis. If the freehold land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cost	129,782	129,782
Accumulated depreciation	(75,300)	(72,708)
	-----	-----
	54,482	57,074
	-----	-----

**13. DEBTORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	2,511
Other debtors	-	-
Prepayments and accrued income	-	4,666
	-----	-----
	-	7,177
	-----	-----

**14. CREDITORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	6,700	7,568
Trade creditors	27,479	-
Other taxes and social security	1,800	2,364
Accruals & deferred income	541	428
	-----	-----
	36,520	10,360
	-----	-----

**15. CREDITORS: Amounts falling after one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	-	7,172
	-----	-----

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Other Assets (Liabilities)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	137,146	38,419	175,565
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	-----	-----	-----
	368,137	38,419	406,556
	-----	-----	-----

**17. REVALUATION RESERVE**

	<b>Total</b>
	<b>£</b>
Balance at 1 October 2022	230,991
Revaluation movement	-
	-----
Balance at 30 September 2023	230,991
	-----

**BARNESLEY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12.

	Note	2023		2022	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		1,488		19,991	
Pantomime sales		158,104		132,370	
Booking fees		22,395		22,163	
Bar takings		67,119		54,779	
Ice cream income		17,280		17,592	
Programme adverts		150		-	
Donations		60,385		11,209	
100 club income		5,480		5,760	
Theatre rental		75,985		50,815	
Sundry income		-		-	
		-----		-----	
			408,386		314,679
<b>Cost of sales</b>					
Opening stock		1,048		1,048	
Bar purchases		32,852		24,710	
Ice cream purchases		10,779		8,767	
Pantomime expenses		61,659		56,682	
Theatre and show expenses		26,947		21,205	
Volunteer expenses		186		693	
Fees and licenses		4,844		2,164	
Closing stock		(1,048)		(1,048)	
		-----		-----	
			137,267		114,221
			-----		-----
<b>Gross profit</b>			271,119		200,458
<b>Other income</b>					
Grant income and other income		-		13,347	
Bank interest received and gift aid		9		1	
		-----		-----	
			9		13,348
			-----		-----
			271,128		213,806
<b>Administration expenses</b>	1		269,546		255,456
			-----		-----
<b>Net (Loss) Profit</b>			1,582		(41,650)
			-----		-----

**1. ADMINISTRATIVE COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages	132,372	126,047
Rent and rates	1,754	1,848
Light and heat	24,758	14,620
Insurance	3,399	2,992
100 club expenses	2,900	3,000
Advertising	40,208	39,846
Motor and travel expenses	166	376
Repairs and renewals	6,138	1,151
Computer costs	2,217	1,955
Cleaning	1,354	1,927
Printing and stationery	2,134	3,526
Postage	15	15
Legal fees	1,140	-
Accountancy fees	3,732	6,792
Stocktake fees		40
Bank card processing charges and machine rental	11,221	12,368
Ticketsolve charges	11,559	12,981
Bank loan interest	1,407	1,909
Sundry expenses	1,128	2,787
Depreciation	21,944	21,276
	-----	-----
	269,546	255,456
	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE  
FINANCIAL STATEMENTS OF BARNSELY THEATRE TRUST (1998) LIMITED**

We report on the accounts of Barnsley Theatre Trust (1998) Limited for the year ended 30 September 2022

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under sections 144 and 145 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts (under section 145(3) of the 2011 Act);
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the 2011 Act; and
- \* to state whether particular matters have come to our attention.

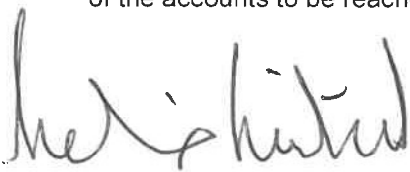
**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**C W Dix Limited**  
**Accountants & Business Advisors**

4 Silkwood Court  
Wakefield  
WF5 9TP

25/06/2024

**BARNSELY THEATRE TRUST (1998) LIMITED**

England & Wales - Charity number 1026352

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# Accounts

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**BARNSLEY THEATRE TRUST (1998) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2022**

**COMPANY NUMBER 2851763 (ENGLAND & WALES)**

**BARNSLEY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
OFFICERS AND PROFESSIONAL ADVISERS**

**1.**

**Reference and Administrative Information**

Company registration number	2851763
Charity registration number	1026352
Registered office	The Lamproom Theatre Westgate Barnsley S70 2DX
Operational address	The Lamproom Theatre Westgate Barnsley South Yorkshire S70 2DX
Trustees	J N Kelly - Chairperson R Caile W Fisher I Hey D Love J Miccoli C Smith J Upton R Walton J Land Noble G Myers
	Resigned 30 October 2021 Resigned 31 March 2023
Independent Examiner	C W Dix Limited Accountants & Business Advisors 4 Silkwood Court Wakefield WF5 9TP
Bankers	Lloyds TSB Market Hill Barnsley South Yorkshire S70 2PP

The trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and financial statements of the company for the year ended 30 September 2022.

### **GOVERNING DOCUMENT**

Barnsley Theatre Trust (1998) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th September 1998. It is registered as a charity with the Charity Commission. The Company currently has thirteen trustees each of whom agree to contribute £10 in the event of the charity winding up.

### **RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD**

The Company may from time to time by ordinary resolution increase or decrease the number of trustees on the Board.

### **TRUSTEES INDUCTION AND TRAINING**

Each new trustee is given two educational booklets:

- "Directors & Secretaries guide" booklet GBA1 issued by Companies House educates trustees on the legal duties and responsibilities of the company director under company law.
- "Charities & Fund raising" booklet CC20 issued by Charities Commission ensures trustees are aware of the legal duties and responsibilities under Charity law.

In addition each trustee is made aware of the management structure and decision making processes of the Trust.

### **ORGANISATIONAL STRUCTURE**

The Company currently has a Board of Trustees consisting of nine members who set Company policy. In addition six people are employed who implement Company policy on a day to day basis.

### **RISK MANAGEMENT**

The trustees have a risk management strategy which comprises of an annual review of the risks the charity may face. Particular attention has focused on financial risks arising from fire, health and safety of audience and artists and management of performing rights.

### **OBJECTS OF CHARITY**

The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area.

### **PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The principal activity of the trust is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

## **ANNUAL REVIEW**

After another very busy year, I am delighted to report that the Lamproom Theatre's recovery from the pandemic has, after an initial slow start to the financial year, continued at quite a pace and it is my duty to present a review of the financial year just ended.

I am able to report that business has been brisk and very encouraging since we resumed our theatrical programming. During the year we have attracted excellent audience numbers and their support has been vital in aiding our post Covid recovery period.

It is the continued aim of the Trust, our staff and volunteers to ensure that live theatre continues to thrive in Barnsley. We are, of course, mindful that a solid and sustainable financial platform is vital to these ambitions.

It is important at this point, that I recognise the enormous contribution made by members of the theatre groups that function within our venue. They have continued to present community theatre productions of a very high standard, ensuring that the venue remains at the heart of the area's cultural scene. Whilst sums donated in the financial year were low, I am pleased to report significant donations to the Trust in the period since the financial year end have been received totalling in excess of £38,000. Clearly it would have been beneficial if these sums had been received in the year under review but logistically this was not possible.

Since our opening night in 1999, we have used old theatre lighting that was donated to us by our local authority. Despite its age, the lighting rig has been maintained annually by professional people and it has served us well. However, we have long desired to modernise the system with a more efficient LED system. I am pleased to report that during the year The Friends of The Lamproom Theatre organisation donated £20,000 to facilitate this long overdue upgrade. The new system is now in-situ and functions wonderfully.

It is the aim of The Trust to provide a wide and varied fare of live theatrical activity in Barnsley. It is also our desire to leave a well organised and functioning venue that can continue to grow and flourish for generations to come. I must complement our full and part-time members of staff, not only for their dedication and hard work but also for the insights and expertise that they bring to the project. They are ably assisted by a large body of equally dedicated volunteers. All in all, the contributions of these individuals cannot be overstated.

## **FINANCIAL REVIEW**

The trading results for the year, and the company's financial position at the end of the year are shown in the attached financial statements.

The balance of surplus for the year will be added to reserves and carried forward to the following year.

## **INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

#### **FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR**

The immediate target is the repayment of the debt incurred to ease the burden of Covid and other financial assistance taken out to help with refurbishment projects in the theatre pre Covid.

We will strive to achieve this target but the control of costs and an overall return to a trading profit is of primary importance.

Since the year end, as noted in the Chairman's Annual Review, donations totalling in excess of £38,000 have been received by the Trust.

#### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustee board should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **MEMBERS OF THE TRUSTEE BOARD**

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Registered office:  
The Lamproom Theatre  
Westgate  
Barnsley  
S70 2DX**

**Signed by order of the trustees on 18 May 2023**

**J N Kelly**



**BARNSELY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
Grants	3	13,347	-	13,347	68,111
Donations		11,209	-	11,209	7,240
Interest receivable		1	-	1	319
Incoming resources from activities for generating funds	4	303,470	-	303,470	52,402
<b>TOTAL INCOMING RESOURCES</b>		<u>328,027</u>	<u>-</u>	<u>328,027</u>	<u>128,072</u>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	114,221	-	114,221	11,592
Cost of charitable activities	6	221,366	-	221,366	159,829
Governance costs	7	34,090	-	34,090	13,899
<b>TOTAL RESOURCES EXPENDED</b>	8	<u>369,677</u>	<u>-</u>	<u>369,677</u>	<u>185,320</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		(41,650)	-	(41,650)	(57,248)
<b>TRANSFERS BETWEEN FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		(41,650)	-	(41,650)	(57,248)
Balance brought forward at 1 October 2021		225,421	-	225,421	282,669
Balance carried forward at 30 September 2022		<u>183,771</u>	<u>-</u>	<u>183,771</u>	<u>225,421</u>

**BARNESLEY THEATRE TRUST (1998) LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2022**

6.

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		371,677		373,297
<b>Current assets</b>					
Stocks		1,048		1,048	
Debtors	13	7,177		3,754	
Cash at bank and in hand		52,392		151,210	
		<u>60,617</u>		<u>156,012</u>	
<b>Creditors: Amounts falling due within one year</b>	14	10,360		15,043	
		<u>10,360</u>		<u>15,043</u>	
<b>Net current assets</b>			50,257		140,969
			<u>50,257</u>		<u>140,969</u>
<b>Total assets less current liabilities</b>			421,934		514,266
			<u>421,934</u>		<u>514,266</u>
<b>Creditors: Amounts falling due after more than one year</b>	15		(7,172)		(57,854)
			<u>(7,172)</u>		<u>(57,854)</u>
<b>Net assets</b>			414,762		456,412
			<u>414,762</u>		<u>456,412</u>
<b>Funds of the charity</b>					
Unrestricted funds			183,771		225,421
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			<u>414,762</u>		<u>456,412</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 30 September 2022. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 30 September 2022 and of its loss for the year then ended in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board 18 May 2023 and are signed on its behalf.

J N Kelly  
Trustee



The notes on pages 7 to 11 form part of these financial statements.

## **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and Charities Act 2011. Barnsley Theatre Trust (1998) Limited constitutes a public benefit entity as defined by FRS 102.

### **Grants receivable**

Grants receivable are credited to the Statement of Financial Activities in the year to which they relate.

### **Donations**

Donations are included in the statement of financial activities in the year in which they are received.

### **Interest receivable**

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

### **Freehold property**

Freehold property is stated at valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Freehold property	2% per annum straight line basis
-------------------	----------------------------------

### **Other tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Leasehold property	10% per annum straight line basis
Fixtures and fittings	15% per annum reducing balance basis

### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Fund accounting**

Funds held by the charity are either:

- Unrestricted income: these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted income: these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Once these restrictions have been met, the remaining balance is transferred to the general fund.

**2. TURNOVER**

The turnover and surplus is attributable to the one principal activity of the company.  
The turnover was all in the United Kingdom.

**3. GRANTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Grants received	13,347	-	13,347	68,111
	-----	-----	-----	-----

**4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Other income	45,515	-	45,515	13,761
Bar income	54,779	-	54,779	11,815
Ticket sales	152,361	-	152,361	8,055
Theatre rental	50,815	-	50,815	18,771
	-----	-----	-----	-----
	303,470	-	303,470	52,402
	-----	-----	-----	-----

**5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Merchandising and bar expenses	33,477	-	33,477	5,699
Production expenses	80,744	-	80,744	5,893
	-----	-----	-----	-----
	114,221	-	114,221	11,592
	-----	-----	-----	-----

**6. COSTS OF CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Wages, salaries and national insurance	126,047	-	126,047	95,553
Rates & water	1,848	-	1,848	500
Light & heat	14,620	-	14,620	5,255
Sundry & cleaning	8,090	-	8,090	5,430
Repairs & maintenance	1,151	-	1,151	3,952
Computer costs	1,955	-	1,955	4,923
Printing, postage, stationery & advertising	43,387	-	43,387	17,257
Insurance	2,992	-	2,992	2,603
Telephone	-	-	-	-
Depreciation	21,276	-	21,276	24,356
	<u>221,366</u>	<u>-</u>	<u>221,366</u>	<u>159,829</u>

**7. GOVERNANCE COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Independent Examiner's fees	6,792	-	6,792	6,624
Stocktake fees	40	-	40	-
Bank processing and paypal charges	25,349	-	25,349	5,473
Loan interest	1,909	-	1,909	1,802
	<u>34,090</u>	<u>-</u>	<u>34,090</u>	<u>13,899</u>

**8. TOTAL RESOURCES EXPENDED**

	<b>Staff Costs £</b>	<b>Depreciation £</b>	<b>Other Costs £</b>	<b>Total Costs 2022 £</b>	<b>Total Costs 2021 £</b>
Costs of charitable activities	85,718	21,276	48,249	155,243	159,829
Trading costs of goods sold and other costs	-	-	114,221	114,221	11,592
Governance costs	-	-	34,090	34,090	13,899
	<u>85,718</u>	<u>21,276</u>	<u>196,560</u>	<u>303,554</u>	<u>185,320</u>

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	<b>2022 £</b>	<b>2021 £</b>
Depreciation	<u>21,276</u>	<u>24,356</u>

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	126,047	85,718
	<u>                    </u>	<u>                    </u>

The average number of people to carry out the company's operations was 6 (2021: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2021: 71) volunteers assisted with the day to day operations of the company.

**11. TAXATION**

The company is a registered charity and is not liable to corporation tax.

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>			
At 1 October 2021	280,000	289,232	569,232
Additions	-	19,656	19,656
	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 30 September 2022	280,000	308,888	588,888
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>DEPRECIATION</b>			
At 1 October 2021	11,203	184,732	195,935
Charge for period	5,604	15,672	21,276
	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 30 September 2022	16,807	200,404	217,211
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>NET BOOK VALUE</b>			
At 30 September 2022	263,193	108,484	371,677
	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 30 September 2021	268,797	104,500	373,297
	<u>                    </u>	<u>                    </u>	<u>                    </u>

The freehold land and buildings were revalued to £280,000 on 30 September 2019 by Wilbys, an independent firm of chartered surveyors, on an open market existing use basis. If the freehold land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Cost	129,782	129,782
Accumulated depreciation	(72,708)	(69,708)
	<u>                    </u>	<u>                    </u>
	57,074	60,074
	<u>                    </u>	<u>                    </u>

**13. DEBTORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,511	-
Other debtors	-	3,754
Prepayments and accrued income	4,666	-
	<u>7,177</u>	<u>3,754</u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	7,568	13,624
Trade creditors	-	729
Other taxes and social security	2,364	690
Accruals & deferred income	428	-
	<u>10,360</u>	<u>15,043</u>

**15. CREDITORS: Amounts falling after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	7,172	57,854
	<u>7,172</u>	<u>57,854</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets £</b>	<b>Other Assets (Liabilities) £</b>	<b>Total £</b>
Unrestricted funds	137,146	38,419	175,565
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	<u>368,137</u>	<u>38,419</u>	<u>406,556</u>

**17. REVALUATION RESERVE**

	<b>Total £</b>
Balance at 1 October 2021	230,991
Revaluation movement	-
	<u>230,991</u>
Balance at 30 September 2022	<u>230,991</u>

**BARNSELY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

12.

	Note	2022		2021	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		19,991		8,055	
Pantomime sales		132,370		-	
Booking fees		22,163		5,451	
Bar takings		54,779		11,815	
Ice cream income		17,592		1,990	
Programme adverts		-		245	
Donations		11,209		7,240	
100 club income		5,760		6,075	
Theatre rental		50,815		18,771	
Sundry income		-		-	
		-----		-----	
			314,679		59,642
<b>Cost of sales</b>					
Opening stock		1,048		1,048	
Bar purchases		24,710		5,012	
Ice cream purchases		8,767		687	
Pantomime expenses		56,682		-	
Theatre and show expenses		21,205		3,838	
Volunteer expenses		693		1,790	
Fees and licenses		2,164		265	
Closing stock		(1,048)		(1,048)	
		-----		-----	
			114,221		11,592
			-----		-----
<b>Gross profit</b>			200,458		48,050
<b>Other income</b>					
Grant income and other income		13,347		38,843	
Other coronavirus grant income		-		29,268	
Bank interest received and gift aid		1		319	
		-----		-----	
			13,348		68,430
			-----		-----
			213,806		116,480
<b>Administration expenses</b>	1		255,456		173,728
			-----		-----
<b>Net (Loss) Profit</b>			(41,650)		(57,248)
			-----		-----

**BARNSELY THEATRE TRUST (1998) LIMITED  
NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

13.

**1. ADMINISTRATIVE COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages	126,047	95,553
Rent and rates	1,848	500
Light and heat	14,620	5,255
Insurance	2,992	2,603
100 club expenses	3,000	3,900
Advertising	39,846	8,725
Motor and travel expenses	376	857
Repairs and renewals	1,151	3,952
Computer costs	1,955	4,923
Cleaning	1,927	271
Printing and stationery	3,526	3,140
Postage	15	5,392
Telephone	-	-
Accountancy fees	6,792	6,624
Stocktake fees	40	-
Bank card processing charges and machine rental	12,368	4,731
Ticketsolve charges	12,981	742
Bank loan interest	1,909	1,802
Sundry expenses	2,787	402
Depreciation	21,276	24,356
	-----	-----
	255,456	173,728
	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE  
FINANCIAL STATEMENTS OF BARNSELY THEATRE TRUST (1998) LIMITED**

We report on the accounts of Barnsley Theatre Trust (1998) Limited for the year ended 30 September 2022

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under sections 144 and 145 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts (under section 145(3) of the 2011 Act);
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the 2011 Act); and
- \* to state whether particular matters have come to our attention.

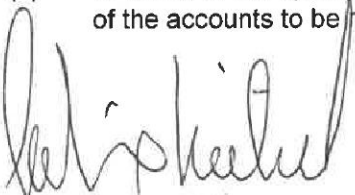
**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**C W Dix Limited**  
**Accountants & Business Advisors**

4 Silkwood Court  
Wakefield  
WF5 9TP

18 May 2023

**BARNSELY THEATRE TRUST (1998) LIMITED**

England & Wales - Charity number 1026352

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# Accounts

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**BARNSELY THEATRE TRUST (1998) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2021**

**COMPANY NUMBER 2851763 (ENGLAND & WALES)**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Officers and professional advisers	1
The Trustees' report	2 - 4
Statement of financial activities (incorporating income and expenditure account) and statement of total recognised gains and losses	5
Balance sheet	6
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 The following pages do not form part of the statutory accounts:	
Trading and profit and loss account	12
Notes to the trading and profit and loss account	13
Independent Examiner's report to the members	14

**Reference and Administrative Information**

Company registration number	2851763
Charity registration number	1026352
Registered office	The Lamproom Theatre Westgate Barnsley S70 2DX
Operational address	The Lamproom Theatre Westgate Barnsley South Yorkshire S70 2DX
Trustees	J N Kelly - Chairperson R Caile J Dyer W Fisher I Hey D Love J Miccoli G Myers C Smith R Walton
Independent Examiner	C W Dix Limited Accountants & Business Advisors 4 Silkwood Court Wakefield WF5 9TP
Bankers	Lloyds TSB Market Hill Barnsley South Yorkshire S70 2PP

The trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and financial statements of the company for the year ended 30 September 2021.

### **GOVERNING DOCUMENT**

Barnsley Theatre Trust (1998) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th September 1998. It is registered as a charity with the Charity Commission. The Company currently has thirteen trustees each of whom agree to contribute £10 in the event of the charity winding up.

### **RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD**

The Company may from time to time by ordinary resolution increase or decrease the number of trustees on the Board.

### **TRUSTEES INDUCTION AND TRAINING**

Each new trustee is given two educational booklets:

- "Directors & Secretaries guide" booklet GBA1 issued by Companies House educates trustees on the legal duties and responsibilities of the company director under company law.
- "Charities & Fund raising" booklet CC20 issued by Charities Commission ensures trustees are aware of the legal duties and responsibilities under Charity law.

In addition each trustee is made aware of the management structure and decision making processes of the Trust.

### **ORGANISATIONAL STRUCTURE**

The Company currently has a Board of Trustees consisting of thirteen members who set Company policy. In addition six people are employed who implement Company policy on a day to day basis.

### **RISK MANAGEMENT**

The trustees have a risk management strategy which comprises of an annual review of the risks the charity may face. Particular attention has focused on financial risks arising from fire, health and safety of audience and artists and management of performing rights.

### **OBJECTS OF CHARITY**

The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area.

### **PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The principal activity of the trust is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

**CHAIRMAN'S STATEMENT AND ANNUAL REVIEW**

I would like to begin this year's annual review by paying tribute to the retiring directors of the Trust. I would like to place on record our sincere gratitude to those individuals. One, in particular, Mr I D Potter who has served diligently since the creation of the Trust in 1998. Ill health led to his reluctant decision to retire and we wish him well for the future.

I wish, also, to welcome several new Trustees who have already illustrated their desire to further the company's good fortunes for years to come. In particular, Mr G Myers who has supported the theatre for many years and has now brought his considerable accountancy skills onto the trust.

I must also note that our longstanding theatre manager, Mrs R Pearson, also decided to retire last summer. We wish her well.

2021 was, as everyone knows, a very difficult year but I am delighted to report that our autumn season (which is not included in the attached financial accounts) was a resounding success and our annual pantomime proved, once again, to be fiscally most beneficial.

I must thank Mr P Shepherd, the box-office and backstage staff, and all the volunteers for a wonderful, encouraging and heartening end to the year. I am delighted to note that this year's spring season has also been very successful and the lost pandemic revenues are being replenished.

We remain indebted to our wonderful in-house theatre companies for the wonderful productions that they place before our audiences and the excellent contributions that they donate to the Trust. In keeping with technological improvements and a desire to reduce Greenhouse gasses and our own ongoing electricity expenses, we are replacing our old stage lighting with new, modern, state of the art LED lighting. Almost the entire cost of this process is being met with by donations from the tireless Friends of The Lamproom Theatre Group. Details will be noted in our next set of annual accounts.

## **FINANCIAL REVIEW**

The trading results for the year, and the company's financial position at the end of the year are shown in the attached financial statements.

The balance of surplus for the year will be added to reserves and carried forward to the following year.

## **INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

## **FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR**

The long term financial objective of the Trust is the repayment of the company loan taken to acquire the Lamproom Theatre building. We will strive to achieve this objective but the control of costs and continued trading profit is of primary importance.

No significant events have taken place since the year end.

## **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustee board should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **MEMBERS OF THE TRUSTEE BOARD**

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Registered office:  
The Lamproom Theatre  
Westgate  
Barnsley  
S70 2DX**

**Signed by order of the trustees on 25 July 2022**



**J N Kelly**

**BARNSELY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>					
Grants	3	68,111	-	68,111	32,400
Donations		7,240	-	7,240	26,056
Interest receivable		319	-	319	3,483
Incoming resources from activities for generating funds	4	52,402	-	52,402	221,173
<b>TOTAL INCOMING RESOURCES</b>		<u>128,072</u>	<u>-</u>	<u>128,072</u>	<u>283,112</u>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	11,592	-	11,592	83,226
Cost of charitable activities	6	159,829	-	159,829	158,323
Governance costs	7	13,899	-	13,899	20,491
<b>TOTAL RESOURCES EXPEND</b>	8	<u>185,320</u>	<u>-</u>	<u>185,320</u>	<u>262,040</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		(57,248)	-	(57,248)	21,072
<b>TRANSFERS BETWEEN FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		(57,248)	-	(57,248)	21,072
Balance brought forward at 1 October 2020		282,669	-	282,669	261,597
Balance carried forward at 30 September 2021		<u>225,421</u>	<u>-</u>	<u>225,421</u>	<u>282,669</u>

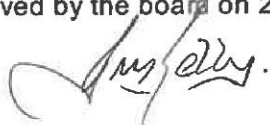
**BARNESLEY THEATRE TRUST (1998) LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2021**

6.

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		373,297		395,058
<b>Current assets</b>					
Stocks		1,048		1,048	
Debtors	13	3,754		5,339	
Cash at bank and in hand		151,210		213,824	
		<u>156,012</u>		<u>220,211</u>	
<b>Creditors</b> Amounts falling due within one year	14	<u>15,043</u>		<u>34,413</u>	
<b>Net current assets</b>			<u>140,969</u>		<u>185,798</u>
<b>Total assets less current liabilities</b>			<u>514,266</u>		<u>580,856</u>
<b>Creditors</b> Amounts falling due after more than one year	15		<u>(57,854)</u>		<u>(67,196)</u>
<b>Net assets</b>			<u>456,412</u>		<u>513,660</u>
<b>Funds of the charity</b>					
Unrestricted funds			225,421		282,669
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			<u>456,412</u>		<u>513,660</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 30 September 2021. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 30 September 2021 and of its deficit for the year then ended in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 25 July 2022 and are signed on its behalf.



**J N Kelly**  
**Trustee**

The notes on pages 7 to 11 form part of these financial statements.

## **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and Charities Act 2011. Bamsley Theatre Trust (1998) Limited constitutes a public benefit entity as defined by FRS 102.

### **Grants receivable**

Grants receivable are credited to the Statement of Financial Activities in the year to which they relate.

### **Donations**

Donations are included in the statement of financial activities in the year in which they are received.

### **Interest receivable**

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

### **Freehold property**

Freehold property is stated at valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Freehold property	2% per annum straight line basis
-------------------	----------------------------------

### **Other tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Leasehold property	10% per annum straight line basis
Fixtures and fittings	15% per annum reducing balance basis

### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Fund accounting**

Funds held by the charity are either:

- Unrestricted income: these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted income: these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Once these restrictions have been met, the remaining balance is transferred to the general fund.

**2. TURNOVER**

The turnover and surplus is attributable to the one principal activity of the company.  
 The turnover was all in the United Kingdom.

**3. GRANTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants received	38,843	-	38,843	10,000
Other Coronavirus Grant Income	29,268	-	29,268	22,400
	<u>68,111</u>	<u>0</u>	<u>68,111</u>	<u>32,400</u>

**4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other income	13,761	-	13,761	29,983
Bar income	11,815	-	11,815	31,389
Ticket sales	8,055	-	8,055	137,163
Theatre rental	18,771	-	18,771	22,638
	<u>52,402</u>	<u>-</u>	<u>52,402</u>	<u>221,173</u>

**5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Merchandising and bar expenses	5,699	-	5,699	17,944
Production expenses	5,893	-	5,893	65,282
	<u>11,592</u>	<u>-</u>	<u>11,592</u>	<u>83,226</u>

**6. COSTS OF CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Wages, salaries and national insurance	95,553	-	95,553	85,718
Rates & water	500	-	500	1,557
Light & heat	5,255	-	5,255	9,504
Sundry & cleaning	5,430	-	5,430	8,416
Repairs & maintenance	3,952	-	3,952	5,170
Computer costs	4,923	-	4,923	1,801
Printing, postage, stationery & advertising	17,257	-	17,257	18,861
Insurance	2,603	-	2,603	2,919
Telephone	-	-	-	21
Depreciation	24,356	-	24,356	24,356
	<u>159,829</u>	<u>-</u>	<u>159,829</u>	<u>158,323</u>

**7. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examiner's fees	6,624	-	6,624	6,132
Stocktake fees	-	-	-	563
Bank processing and paypal charges	5,473	-	5,473	11,877
Loan interest	1,802	-	1,802	1,919
	<u>13,899</u>	<u>-</u>	<u>13,899</u>	<u>20,491</u>

**8. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Depreciation £	Other Costs £	Total Costs 2021 £	Total Costs 2020 £
Costs of charitable activities	95,553	24,356	39,920	159,829	135,923
Trading costs of goods sold and other costs	-	-	11,592	11,592	83,226
Governance costs	-	-	13,899	13,899	20,491
	<u>95,553</u>	<u>24,356</u>	<u>65,411</u>	<u>185,320</u>	<u>239,640</u>

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	2021 £	2020 £
Depreciation	<u>24,356</u>	<u>24,356</u>

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	95,553	85,718
	<u>          </u>	<u>          </u>

The average number of people to carry out the company's operations was 6 (2020: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2020: 72) volunteers assisted with the day to day operations of the company.

**11. TAXATION**

The company is a registered charity and is not liable to corporation tax.

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>			
At 1 October 2020	280,000	286,633	566,633
Additions	-	2,599	2,599
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2021	280,000	289,232	569,232
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 October 2020	5,599	165,976	171,575
Charge for period	5,604	18,756	24,360
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2021	11,203	184,732	195,935
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 30 September 2021	268,797	104,500	373,297
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2020	274,401	120,657	395,058
	<u>          </u>	<u>          </u>	<u>          </u>

The freehold land and buildings were revalued to £280,000 on 30 September 2019 by Wilbys, an independent firm of chartered surveyors, on an open market existing use basis. If the freehold land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost	129,782	129,782
Accumulated depreciation	(69,708)	(66,708)
	<u>          </u>	<u>          </u>
	60,074	63,074
	<u>          </u>	<u>          </u>

**13. DEBTORS: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	195
Other debtors	3,754	4,652
Prepayments and accrued income	-	492
	<u>3,754</u>	<u>5,339</u>

**14. CREDITORS: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	13,624	13,624
Trade creditors	729	19,911
Other taxes and social security	690	878
Accruals & deferred income	-	-
	<u>15,043</u>	<u>34,413</u>

**15. CREDITORS: Amounts falling after one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	<u>57,854</u>	<u>67,196</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Other Assets (Liabilities)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	142,306	83,115	225,421
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	<u>373,297</u>	<u>83,115</u>	<u>456,412</u>

**17. REVALUATION RESERVE**

	<b>Total</b>
	<b>£</b>
Balance at 1 October 2020	230,991
Revaluation movement	-
	<u>230,991</u>
Balance at 30 September 2021	<u>230,991</u>

**BARNSELY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12.

	Note	2021		2020	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		8,055		9,628	
Pantomime sales		-		127,535	
Booking fees		5,451		7,314	
Bar takings		11,815		31,389	
Ice cream income		1,990		15,424	
Programme adverts		245		1,440	
Donations		7,240		26,056	
100 club income		6,075		5,805	
Theatre rental		18,771		22,638	
Sundry income		-		-	
			59,642		247,229
<b>Cost of sales</b>					
Opening stock		1,048		2,049	
Bar purchases		5,012		10,836	
Ice cream purchases		687		6,107	
Pantomime expenses		-		55,520	
Theatre and show expenses		3,838		4,425	
Volunteer expenses		1,790		3,612	
Fees and licenses		265		1,725	
Closing stock		(1,048)		(1,048)	
			11,592		83,226
<b>Gross profit</b>			48,050		164,003
<b>Other income</b>					
Grant income and other income		38,843		10,000	
Other coronavirus grant income		29,268		22,400	
Bank interest received and gift aid		319		3,483	
			68,430		35,883
			116,480		199,886
<b>Administration expenses</b>	1		173,728		178,814
<b>Net Profit</b>			(57,248)		21,072

**BARNSELY THEATRE TRUST (1998) LIMITED  
 NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT  
 FOR THE YEAR ENDED 30 SEPTEMBER 2021**

13.

**1. ADMINISTRATIVE COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages	95,553	85,718
Rent and rates	500	1,557
Light and heat	5,255	9,504
Insurance	2,603	2,919
100 club expenses	3,900	3,100
Advertising	8,725	6,722
Motor and travel expenses	857	249
Repairs and renewals	3,952	5,170
Computer costs	4,923	1,801
Cleaning	271	959
Printing and stationery	3,140	7,900
Postage	5,392	4,239
Telephone	-	21
Accountancy fees	6,624	6,132
Stocktake fees	-	563
Bank card processing charges and machine rental	4,731	5,271
Ticketsolve charges	742	6,606
Bank loan interest	1,802	1,919
Sundry expenses	402	4,108
Depreciation	24,356	24,356
	<u>173,728</u>	<u>178,814</u>

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE  
FINANCIAL STATEMENTS OF BARNSELY THEATRE TRUST (1998) LIMITED**

We report on the accounts of Bamsley Theatre Trust (1998) Limited for the year ended 30 September 202

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under sections 144 and 145 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts (under section 145(3) of the 2011 Act);
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the 2011 Act; and
- \* to state whether particular matters have come to our attention.

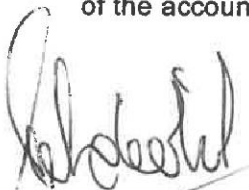
**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**C W Dix Limited**  
**Accountants & Business Advisors**

4 Silkwood Court  
Wakefield  
WF5 9TP

**BARNSELY THEATRE TRUST (1998) LIMITED**

England & Wales - Charity number 1026352

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# Accounts

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**BARNSELY THEATRE TRUST (1998) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2020**

**COMPANY NUMBER 2851763 (ENGLAND & WALES)**

**BARNSLEY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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The Trustees' report	2 - 4
Statement of financial activities (incorporating income and expenditure account) and statement of total recognised gains and losses	5
Balance sheet	6
Notes to the financial statements	7 - 11
 The following pages do not form part of the statutory accounts:	
Trading and profit and loss account	12
Notes to the trading and profit and loss account	13
Independent Examiner's report to the members	14

**BARNSELY THEATRE TRUST (1998) LIMITED  
OFFICERS AND PROFESSIONAL ADVISERS**

1.

**Reference and Administrative Information**

Company registration number	2851763
Charity registration number	1026352
Registered office	The Lamproom Theatre Westgate Barnsley S70 2DX
Operational address	The Lamproom Theatre Westgate Barnsley South Yorkshire S70 2DX
Trustees	J N Kelly - Chairperson J A Dennis W Fisher I Hey J Land Noble D Love J Miccoli I D Potter A W Sheriff J Upson R Walton W Newman - resigned 19 March 2020 M D Dyke - resigned 1 September 2020 K A Ellis - passed away 1 March 2020
Independent Examiner	C W Dix Limited Accountants & Business Advisors 4 Silkwood Court Wakefield WF5 9TP
Bankers	Lloyds TSB Market Hill Barnsley South Yorkshire S70 2PP

The trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and financial statements of the company for the year ended 30 September 2020.

### **GOVERNING DOCUMENT**

Barnsley Theatre Trust (1998) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th September 1998. It is registered as a charity with the Charity Commission. The Company currently has thirteen trustees each of whom agree to contribute £10 in the event of the charity winding up.

### **RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD**

The Company may from time to time by ordinary resolution increase or decrease the number of trustees on the Board.

### **TRUSTEES INDUCTION AND TRAINING**

Each new trustee is given two educational booklets:

- "Directors & Secretaries guide" booklet GBA1 issued by Companies House educates trustees on the legal duties and responsibilities of the company director under company law.
- "Charities & Fund raising" booklet CC20 issued by Charities Commission ensures trustees are aware of the legal duties and responsibilities under Charity law.

In addition each trustee is made aware of the management structure and decision making processes of the Trust.

### **ORGANISATIONAL STRUCTURE**

The Company currently has a Board of Trustees consisting of thirteen members who set Company policy. In addition six people are employed who implement Company policy on a day to day basis.

### **RISK MANAGEMENT**

The trustees have a risk management strategy which comprises of an annual review of the risks the charity may face. Particular attention has focused on financial risks arising from fire, health and safety of audience and artists and management of performing rights.

### **OBJECTS OF CHARITY**

The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area.

### **PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The principal activity of the trust is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

## **ANNUAL REVIEW**

I would like to begin this year's review by paying tribute to both of my immediate predecessors as Chair of The Barnsley Theatre Trust, both of whom stood down from The Trust during the year. Bill Newman, my immediate predecessor, resigned his position as Chair and a Trustee in March and his predecessor, Mel Dyke stood down as a Trustee later in the year. I would like to place on record our thanks to both of these two stalwarts of the Trust. They both gave lengthy service to the Trust and worked hard over the years to further the best interests of live performance at The Lamproom Theatre. I would also like to thank my fellow Trustees for having the confidence in me to allow me to take up the reigns as Chair of The Trust for a second time. It is a great honour for me and I greatly respect the responsibility vested in me. My intention is to build on the great work carried out by my predecessors, at the same time as working with the very talented group of Trustees who have shown such faith in me.

On the subject of Trustees I am delighted to report that during the year we welcomed a new Trustee to the Board. Dean Love has for a number of years been active within the Theatre, regularly appearing in our pantomime and contributing to many other activities within the theatre. Dean has joined the Board as a younger member of The Trust, in line with the Trust's policy of creating a more diverse profile of members.

I must also report that Keith Ellis, one of our founding Trustees sadly passed away during the year. Keith was a magnificent champion of The Lamproom Theatre and will be sorely missed.

In conducting my review of the year, I find myself reporting on a year like none of us have ever experienced in our lifetime. From the beginning of the financial year on 1st October until mid March, it is no exaggeration to say that The Lamproom Theatre was booming. We achieved record receipts from our much loved annual pantomime, we were achieving excellent audience numbers at most other performances and we appeared set fair for a bumper year. The impact of our then newly refurbished bar helped us to a 30% increase in sales and all financial indicators were positive. Then as we all know the pandemic struck and we, like all other theatres across the nation, were ordered to close, never to reopen for the rest of the financial year. Our revenues quite simply dried up. It is a matter of great pride to myself as Chair and to the rest of the Trust, that despite the obvious difficulties, a trading profit for the full financial year of £21,072 was achieved. We have had to use various Central and Local Government financial support in order to retain financial stability. As a result we have been able to protect all our full and part time staff members from the extreme hardship suffered by many throughout the pandemic. No member of staff has suffered the indignity of redundancy and we remain humbled by their loyalty to The Lamproom and their enthusiasm to return to work at the earliest opportunity. Despite these difficulties, we as a Trust haven't allowed a mood of gloom to completely envelop us. The decision in principle previously taken to replace the stage in the Theatre, as part of our ongoing capital improvements programme, was ratified and so, in late summer, whilst the Theatre remained dark, we embarked on the stage replacement project. This also included some refurbishment to the area outside the bar and the ladies toilets. This work was completed on time and within budget. At this point, on behalf of The Trust, I must pay tribute to The Friends Of The Lamproom Theatre Group, who by way of a large donation, contributed significantly to the funding of this project. All Trustees are keenly aware of the contribution of The Friends group on an annual basis. They not only raise significant funds each year for the benefit of The Lamproom, but also provide the volunteers to man the Theatre on performance nights. Whilst these activities provide the headlines for the group, there are many other voluntary tasks that they take on during the year. We remain grateful for and appreciative of the contribution made by The Friends Of The Lamproom Theatre Group.

I note that my predecessors have, by custom and practice down the years, paid tribute to the many volunteers from The Lamproom Theatre Company and The Lamproom Musical Theatre Group for the quality of the productions during the year. Clearly in this truncated year those performances have been fewer than normal, but our thanks go to them for their work and we look forward with eager anticipation to welcoming them back on stage at the earliest opportunity.

As I come to the end of my first annual review of my second stint as Chair of The Trust, I would like to end by thanking my colleagues on the Trust for their unstinting hard work and loyalty in what has without

**ANNUAL REVIEW (continued)**

doubt been the most challenging year in the history of the much loved Lamproom Theatre.

**FINANCIAL REVIEW**

The trading results for the year, and the company's financial position at the end of the year are shown in the attached financial statements.

The balance of surplus for the year will be added to reserves and carried forward to the following year.

**INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

**FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR**

The long term financial objective of the Trust is the repayment of the company loan taken to acquire the Lamproom Theatre building. We will strive to achieve this objective but the control of costs and continued trading profit is of primary importance.

No significant events have taken place since the year end.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustee board should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**MEMBERS OF THE TRUSTEE BOARD**

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Registered office:  
The Lamproom Theatre  
Westgate  
Barnsley  
S70 2DX**

**Signed by order of the trustees on 23 February 2021**

**J N Kelly**

**BARNSELY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOMING RESOURCES</b>					
Grants	3	32,400	-	32,400	1,040
Donations		8,749	17,307	26,056	17,307
Interest receivable		3,483	-	3,483	711
Incoming resources from activities for generating funds	4	221,173	-	221,173	343,275
<b>TOTAL INCOMING RESOURCES</b>		<u>265,805</u>	<u>17,307</u>	<u>283,112</u>	<u>362,333</u>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	83,226	-	83,226	106,146
Cost of charitable activities	6	158,323	-	158,323	165,550
Governance costs	7	20,491	-	20,491	27,479
<b>TOTAL RESOURCES EXPENDED</b>	8	<u>262,040</u>	<u>-</u>	<u>262,040</u>	<u>299,175</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		3,765	17,307	21,072	63,158
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<u>3,765</u>	<u>17,307</u>	<u>21,072</u>	<u>63,158</u>
Balance brought forward at 1 October 2019		<u>261,597</u>	<u>-</u>	<u>261,597</u>	<u>198,439</u>
Balance carried forward at 30 September 2020		<u>265,362</u>	<u>17,307</u>	<u>282,669</u>	<u>261,597</u>

**BARNSELY THEATRE TRUST (1998) LIMITED  
BALANCE SHEET AS AT 30 SEPTEMBER 2020**

6.

	Note	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		395,058		405,031
<b>Current assets</b>					
Stocks		1,048		2,049	
Debtors	13	5,339		9,819	
Cash at bank and in hand		213,824		158,771	
		-----		-----	
		220,211		170,639	
<b>Creditors: Amounts falling due within one year</b>	14	34,413		29,333	
		-----		-----	
<b>Net current assets</b>			185,798		141,306
			-----		-----
<b>Total assets less current liabilities</b>			580,856		546,337
<b>Creditors: Amounts falling due after more than one year</b>	15		(67,196)		(53,749)
			-----		-----
<b>Net assets</b>			513,660		492,588
			-----		-----
<b>Funds of the charity</b>					
Unrestricted funds			282,669		261,597
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			-----		-----
			513,660		492,588
			-----		-----

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 30 September 2020. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 30 September 2020 and of its profit for the year then ended in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 23 February 2021 and are signed on its behalf.

**J N Kelly**  
**Trustee**

The notes on pages 7 to 11 form part of these financial statements.

## **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and Charities Act 2011.

Barnsley Theatre Trust (1998) Limited constitutes a public benefit entity as defined by FRS 102.

### **Grants receivable**

Grants receivable are credited to the Statement of Financial Activities in the year to which they relate.

### **Donations**

Donations are included in the statement of financial activities in the year in which they are received.

### **Interest receivable**

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

### **Freehold property**

Freehold property is stated at valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Freehold property	2% per annum straight line basis
-------------------	----------------------------------

### **Other tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Leasehold property	10% per annum straight line basis
Fixtures and fittings	15% per annum reducing balance basis

### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Fund accounting**

Funds held by the charity are either:

- Unrestricted income: these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted income: these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Once these restrictions have been met, the remaining balance is transferred to the general fund.

**2. TURNOVER**

The turnover and surplus is attributable to the one principal activity of the company.  
 The turnover was all in the United Kingdom.

**3. GRANTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Grants received	32,400	-	32,400	1,040
	-----	-----	-----	-----

**4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Other income	29,983	-	29,983	96,721
Bar income	31,389	-	31,389	54,883
Ticket sales	137,163	-	137,163	138,701
Theatre rental	22,638	-	22,638	52,970
	-----	-----	-----	-----
	221,173	-	221,173	343,275
	-----	-----	-----	-----

**5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Merchandising and bar expenses	17,944	-	17,944	30,848
Production expenses	65,282	-	65,282	75,298
	-----	-----	-----	-----
	83,226	-	83,226	106,146
	-----	-----	-----	-----

**6. COSTS OF CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Wages, salaries and national insurance	85,718	-	85,718	95,193
Rates & water	1,557	-	1,557	2,305
Light & heat	9,504	-	9,504	10,189
Sundry & cleaning	8,416	-	8,416	5,057
Repairs & maintenance	5,170	-	5,170	3,789
Computer costs	1,801	-	1,801	3,286
Printing, postage, stationery & advertising	18,861	-	18,861	29,249
Insurance	2,919	-	2,919	3,689
Telephone	21	-	21	341
Depreciation	24,356	-	24,356	12,452
	-----	-----	-----	-----
	158,323	-	158,323	165,550
	-----	-----	-----	-----

**7. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Independent Examiner's fees	6,132	-	6,132	5,808
Stocktake fees	563	-	563	120
Bank processing and paypal charges	11,877	-	11,877	10,306
Loan interest	1,919	-	1,919	922
	-----	-----	-----	-----
	20,491	-	20,491	17,156
	-----	-----	-----	-----

**8. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Depreciation £	Other Costs £	Total Costs 2020 £	Total Costs 2019 £
Costs of charitable activities	85,718	24,356	48,249	158,323	154,968
Trading costs of goods sold and other costs	-	-	83,226	83,226	106,146
Governance costs	-	-	20,491	20,491	27,479
	-----	-----	-----	-----	-----
	85,718	24,356	151,966	262,040	288,593
	-----	-----	-----	-----	-----

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	2020 £	2019 £
Depreciation	24,356	12,452
	-----	-----

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	2020 £	2019 £
Wages and salaries	85,718	95,193

The average number of people to carry out the company's operations was 6 (2019: 6). No employee received emoluments of more than £60,000. During the year a total of 72 (2019: 72) volunteers assisted with the day to day operations of the company.

**11. TAXATION**

The company is a registered charity and is not liable to corporation tax.

**12. TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures & Fittings £	Total £
<b>COST OR VALUATION</b>			
At 1 October 2019	280,000	272,251	552,251
Additions	-	14,382	14,382
At 30 September 2020	280,000	286,633	566,633
<b>DEPRECIATION</b>			
At 1 October 2019	-	147,220	147,220
Charge for period	5,599	18,756	24,355
At 30 September 2020	5,599	165,976	171,575
<b>NET BOOK VALUE</b>			
At 30 September 2020	274,401	120,657	395,058
At 30 September 2019	280,000	125,031	405,031

The freehold land and buildings were revalued to £280,000 on 30 September 2019 by Wilbys, an independent firm of chartered surveyors, on an open market existing use basis.

If the freehold land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2020 £	2019 £
Cost	129,782	129,782
Accumulated depreciation	(66,708)	(64,113)
	63,074	65,669

**13. DEBTORS: Amounts falling due within one year**

	2020 £	2019 £
Trade debtors	195	1,355
Other debtors	4,652	8,464
Prepayments and accrued income	492	-
	<u>5,339</u>	<u>9,819</u>

**14. CREDITORS: Amounts falling due within one year**

	2020 £	2019 £
Bank loans and overdrafts (secured)	13,624	13,624
Trade creditors	19,911	4,551
Other taxes and social security	878	576
Accruals & deferred income	-	10,582
	<u>34,413</u>	<u>29,333</u>

**15. CREDITORS: Amounts falling after one year**

	2020 £	2019 £
Bank loans and overdrafts (secured)	67,196	53,749
	<u>67,196</u>	<u>53,749</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets £	Other Assets (Liabilities) £	Total £
Unrestricted funds	164,067	118,602	282,669
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	<u>395,058</u>	<u>118,602</u>	<u>513,660</u>

**17. REVALUATION RESERVE**

	Total £
Balance at 1 October 2019	230,991
Revaluation movement	-
	<u>230,991</u>
Balance at 30 September 2020	<u>230,991</u>

**BARNSELY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

12.

	Note	2020		2019	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		9,628		13,225	
Pantomime sales		127,535		125,476	
Booking fees		7,314		12,329	
Bar takings		31,389		54,883	
Ice cream income		15,424		21,265	
Programme adverts		1,440		4,075	
Donations		26,056		17,307	
100 club income		5,805		5,775	
Theatre rental		22,638		52,970	
Sundry income		-		53,277	
		-----		-----	
			247,229		360,582
<b>Cost of sales</b>					
Opening stock		2,049		1,312	
Bar purchases		10,836		23,093	
Ice cream purchases		6,107		8,492	
Pantomime expenses		55,520		57,584	
Theatre and show expenses		4,425		9,861	
Volunteer expenses		3,612		3,516	
Fees and licenses		1,725		4,337	
Closing stock		(1,048)		(2,049)	
		-----		-----	
			83,226		106,146
			-----		-----
<b>Gross profit</b>			164,003		254,436
<b>Other income</b>					
Grant income and other income		10,000		1,040	
Other coronavirus grant income		22,400			
Bank interest received and gift aid		3,483		711	
		-----		-----	
			35,883		1,751
			-----		-----
			199,886		256,187
<b>Administration expenses</b>	1		178,814		193,029
			-----		-----
<b>Net Profit</b>			21,072		63,158
			-----		-----

**1. ADMINISTRATIVE COSTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages	85,718	95,193
Rent and rates	1,557	2,305
Light and heat	9,504	10,189
Insurance	2,919	3,689
100 club expenses	3,100	3,000
Advertising	6,722	7,895
Motor and travel expenses	249	343
Repairs and renewals	5,170	3,789
Computer costs	1,801	3,286
Cleaning	959	1,549
Printing and stationery	7,900	12,461
Postage	4,239	8,893
Telephone	21	341
Accountancy fees	6,132	6,152
Stocktake fees	563	80
Bank card processing charges and machine rental	5,271	6,439
Ticketsolve charges	6,606	13,722
Bank loan interest	1,919	1,086
Sundry expenses	4,108	165
Depreciation	24,356	12,452
	-----	-----
	<b>178,814</b>	<b>193,029</b>
	-----	-----

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE  
FINANCIAL STATEMENTS OF BARNSELY THEATRE TRUST (1998) LIMITED**

We report on the accounts of Barnsley Theatre Trust (1998) Limited for the year ended 30 September 2020

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under sections 144 and 145 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts (under section 145(3) of the 2011 Act);
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the 2011 Act; and
- \* to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**C W Dix Limited**  
**Accountants & Business Advisors**

4 Silkwood Court  
Wakefield  
WF5 9TP