

# YEADON THEATRE COMPANY

England & Wales · Charity number 1041338

## Details

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Other names	THE YEADON AMATEUR OPERATIC AND DRAMATIC SOCIETY, YEADON THEATRE COMPANY
Status	Registered
Legal form	Other
Registered	1994-10-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	107 Weston Lane Otley LS21 2DF
Phone	01943462283
Email	<a href="mailto:pam.beck@hotmail.co.uk">pam.beck@hotmail.co.uk</a>
Website	<a href="http://www.yeadontheatrecompany.co.uk">www.yeadontheatrecompany.co.uk</a>

## Activities

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**Objects:** TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS, TO ASSIST AND FURTHER SUCH CHARITABLE PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE.

**Activities:** OPERATIC & DRAMATIC SOCIETY.

## Classification

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- **How:** Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** IN PRACTICE THE TOWNSHIP OF YEADON
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£57,392	£41,608	-	-
2024-04-30	£64,914	£46,752	-	-
2023-04-30	£50,333	£38,229	-	-
2022-04-30	£24,714	£31,217	-	-
2021-04-30	£2,771	£5,144	-	-

## Trustees

Name	Role	Appointed
Christine Almond		2022-01-24
PATRICIA POOLE		2017-05-25
Rowena Mary Saville		2022-01-24

**YEADON THEATRE COMPANY**

England & Wales - Charity number 1041338

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# Accounts

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Charity registration number: 1041338

# Yeadon Theatre Company

Annual Report and Financial Statements

for the Year Ended 30 April 2025

# **Yeadon Theatre Company**

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## **Yeadon Theatre Company**

### **Reference and Administrative Details**

<b>Chairman</b>	P Poole
<b>Trustees</b>	P Poole C Almond R M Saville
<b>Charity Registration Number</b>	1041338
<b>Principal Office</b>	C/o Yeadon Town Hall High Street Yeadon LS19 7PP
<b>Independent Examiner</b>	A D Ormondroyd FCA Independent Examiner Tarn House, 77 High Street Yeadon Leeds West Yorkshire LS19 7SP

# **Yeadon Theatre Company**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2025.

### **Objectives and activities**

#### ***Public benefit***

The charity is a society which gives the opportunity for a diverse membership to become involved in planning and staging productions.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### ***Objectives and policies***

The charity's only significant working capital requirement is to meet the costs of staging a performance before the full amount of ticket and other income has been realised. The charity maintains what they feel is a reasonable bank balance to mitigate this cashflow risk (and liquidity risk in general). The charity's principal financial assets are bank balances, and it has no debt, so there is not deemed to be any significant credit risk.

**Yeadon Theatre Company**  
**Trustees' Report (continued)**

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
P Poole  
Chairman and trustee

## Yeadon Theatre Company

### Independent Examiner's Report to the trustees of Yeadon Theatre Company

I report to the trustees on my examination of the accounts of Yeadon Theatre Company for the year ended 30 April 2025.

#### Responsibilities and basis of report

As the charity trustees of Yeadon Theatre Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Yeadon Theatre Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yeadon Theatre Company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
A D Ormondroyd FCA  
Independent Examiner  
Fox Jennings Cullen

Tarn House, 77 High Street  
Yeadon  
Leeds  
West Yorkshire  
LS19 7SP

Date:.....

## Yeadon Theatre Company

### Statement of Financial Activities for the Year Ended 30 April 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		131	131	3,503
Other trading activities		56,316	56,316	60,975
Investment income	4	945	945	436
Total income		57,392	57,392	64,914
<b>Expenditure on:</b>				
Charitable activities		(41,608)	(41,608)	(46,752)
Total expenditure		(41,608)	(41,608)	(46,752)
Net income		15,784	15,784	18,162
Net movement in funds		15,784	15,784	18,162
<b>Reconciliation of funds</b>				
Total funds brought forward		62,435	62,435	44,273
Total funds carried forward	13	78,219	78,219	62,435

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 13.

**Yeadon Theatre Company**  
**(Registration number: 1041338)**  
**Balance Sheet as at 30 April 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	47	71
<b>Current assets</b>			
Cash at bank and in hand	11	78,844	63,007
<b>Creditors: Amounts falling due within one year</b>	12	<u>(672)</u>	<u>(643)</u>
<b>Net current assets</b>		<u>78,172</u>	<u>62,364</u>
<b>Net assets</b>		<u>78,219</u>	<u>62,435</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>78,219</u>	<u>62,435</u>
<b>Total funds</b>	13	<u>78,219</u>	<u>62,435</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
P Poole  
Chairman and trustee

# Yeadon Theatre Company

## Notes to the Financial Statements for the Year Ended 30 April 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Yeadon Theatre Company meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Grants receivable*

Grants and donations are only included in the Income and Expenditure Account when the charity has unconditional entitlement to the resources

#### *Donated services and facilities*

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Fund structure

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

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### Financial instruments

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	131	131
<b>Total for 2025</b>	131	131
<b>Total for 2024</b>	3,503	3,503

#### 3 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Events income;		
Other events income	53,356	53,356
Membership subscriptions	2,960	2,960
<b>Total for 2025</b>	56,316	56,316
<b>Total for 2024</b>	60,975	60,975

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	945	945
<b>Total for 2025</b>	945	945
<b>Total for 2024</b>	436	436

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		24	24
Allocated support costs		2,400	2,400
Governance costs		2,191	2,191
<b>Total for 2025</b>		4,615	4,615
<b>Total for 2024</b>		3,269	3,269

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	672	672
Other governance costs	1,519	1,519
<b>Total for 2025</b>	2,191	2,191
<b>Total for 2024</b>	2,112	2,112

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	672	642

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 May 2024	800	800
At 30 April 2025	800	800
<b>Depreciation</b>		
At 1 May 2024	729	729
Charge for the year	24	24
At 30 April 2025	753	753
<b>Net book value</b>		
At 30 April 2025	47	47
At 30 April 2024	71	71

#### 11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	67,081	51,622
Short-term deposits	11,763	11,385
	78,844	63,007

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	672	643

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 13 Funds

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 30 April 2025 £
<b>Unrestricted funds</b>				
General	62,435	57,392	(41,608)	78,219
	<b>Balance at 1 May 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2024 £</b>
<b>Unrestricted funds</b>				
General	44,273	64,914	(46,752)	62,435

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2025 £</b>
Tangible fixed assets	47	47
Current assets	78,844	78,844
Current liabilities	(672)	(672)
Total net assets	78,219	78,219
	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2024 £</b>
Tangible fixed assets	71	71
Current assets	63,007	63,007
Current liabilities	(643)	(643)
Total net assets	62,435	62,435

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

#### 15 Analysis of net funds

	<b>At 1 May 2024</b>	<b>At 30 April</b>
	<b>£</b>	<b>2025</b>
		<b>£</b>
Cash at bank and in hand	<u>63,007</u>	<u>63,007</u>
Net debt	<u>63,007</u>	<u>63,007</u>
	<b>At 1 May 2023</b>	<b>At 30 April</b>
	<b>£</b>	<b>2024</b>
		<b>£</b>
Cash at bank and in hand	<u>53,888</u>	<u>53,888</u>
Net debt	<u>53,888</u>	<u>53,888</u>

## Yeadon Theatre Company

### Statement of Financial Activities by fund for the Year Ended 30 April 2025

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	131	3,503
Other trading activities	56,316	60,975
Investment income	945	436
Total income	<u>57,392</u>	<u>64,914</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(41,608)</u>	<u>(46,752)</u>
Total expenditure	<u>(41,608)</u>	<u>(46,752)</u>
Net income	<u>15,784</u>	<u>18,162</u>
Net movement in funds	15,784	18,162
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>62,435</u>	<u>44,273</u>
Total funds carried forward	<u><u>78,219</u></u>	<u><u>62,435</u></u>

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	131	3,503
Other trading activities (analysed below)	56,316	60,975
Investment income (analysed below)	945	436
Total income	<u>57,392</u>	<u>64,914</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(41,608)</u>	<u>(46,752)</u>
Total expenditure	<u>(41,608)</u>	<u>(46,752)</u>
Net income	<u>15,784</u>	<u>18,162</u>
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Total funds brought forward	<u>62,435</u>	<u>44,273</u>
Total funds carried forward	<u><u>78,219</u></u>	<u><u>62,435</u></u>

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2025 (continued)

	Total 2025 £	Total 2024 £
<i><b>Donations and legacies</b></i>		
Donations	131	3,503
	131	3,503
<i><b>Other trading activities</b></i>		
Members subscriptions	2,960	2,480
Box office - Show	51,397	54,940
Non ticket sales - Show	850	2,430
Raffle - Show	1,109	1,125
	56,316	60,975
<i><b>Investment income</b></i>		
Interest received	945	436
	945	436
<i><b>Charitable activities</b></i>		
Costumes, makeup and props	1,289	1,778
Venue Hire	7,262	7,200
Sound	2,000	2,500
Lighting	2,400	-
Scenery and fittings	4,825	5,096
Production and orchestra	1,800	8,030
Royalties	9,894	9,345
Hire of halls	505	1,777
NODA subscriptions	299	245
Insurance and license	2,056	1,794
Refreshments and gratuities	-	398
Cost of sales - Show	-	1,133
Donations	1,363	-
MD fee	2,400	2,300
Producers fee	3,300	3,020
Depreciation	24	24
Rates	(22)	(11)
Barclaycard machine charges	321	463
Printing, postage and stationery	102	-
Sundry expenses	95	69
Accountancy fees	672	642
Advertising and marketing	1,023	949
	41,608	46,752

This page does not form part of the statutory financial statements.

**YEADON THEATRE COMPANY**

England & Wales - Charity number 1041338

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# Accounts

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Charity registration number: 1041338

# Yeadon Theatre Company

Annual Report and Financial Statements

for the Year Ended 30 April 2024

## **Yeadon Theatre Company**

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## **Yeadon Theatre Company**

### **Reference and Administrative Details**

<b>Chairman</b>	P Poole
<b>Trustees</b>	P Poole C Almond R M Saville
<b>Charity Registration Number</b>	1041338
<b>Principal Office</b>	C/o Yeadon Town Hall High Street Yeadon LS19 7PP
<b>Independent Examiner</b>	A D Ormondroyd FCA Independent Examiner Tarn House, 77 High Street Yeadon Leeds West Yorkshire LS19 7SP

# Yeadon Theatre Company

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2024.

### **Objectives and activities**

#### ***Public benefit***

The charity is a society which gives the opportunity for a diverse membership to become involved in planning and staging productions.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### ***Objectives and policies***

The charity's only significant working capital requirement is to meet the costs of staging a performance before the full amount of ticket and other income has been realised. The charity maintains what they feel is a reasonable bank balance to mitigate this cashflow risk (and liquidity risk in general). The charity's principal financial assets are bank balances, and it has no debt, so there is not deemed to be any significant credit risk.

## Yeadon Theatre Company

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 12/11/24 and signed on its behalf by:



P Poole  
Chairman and trustee

## Yeadon Theatre Company

### Independent Examiner's Report to the trustees of Yeadon Theatre Company

I report to the trustees on my examination of the accounts of Yeadon Theatre Company for the year ended 30 April 2024.

#### Responsibilities and basis of report

As the charity trustees of Yeadon Theatre Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

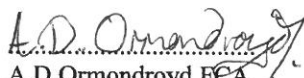
I report in respect of my examination of the Yeadon Theatre Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yeadon Theatre Company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
A D Ormondroyd FCA  
Independent Examiner  
Fox Jennings Cullen

Tarn House, 77 High Street  
Yeadon  
Leeds  
West Yorkshire  
LS19 7SP

Date: 4/12/24

## Yeadon Theatre Company

### Statement of Financial Activities for the Year Ended 30 April 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		3,503	3,503	1,004
Other trading activities		60,975	60,975	49,244
Investment income	4	436	436	85
Total income		64,914	64,914	50,333
<b>Expenditure on:</b>				
Charitable activities		(46,752)	(46,752)	(38,229)
Total expenditure		(46,752)	(46,752)	(38,229)
Net income		18,162	18,162	12,104
Net movement in funds		18,162	18,162	12,104
<b>Reconciliation of funds</b>				
Total funds brought forward		44,273	44,273	32,169
Total funds carried forward	13	62,435	62,435	44,273

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 13.

**Yeadon Theatre Company**  
**(Registration number: 1041338)**  
**Balance Sheet as at 30 April 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	71	95
<b>Current assets</b>			
Cash at bank and in hand	11	63,007	53,888
<b>Creditors: Amounts falling due within one year</b>	12	<u>(643)</u>	<u>(9,710)</u>
<b>Net current assets</b>		<u>62,364</u>	<u>44,178</u>
<b>Net assets</b>		<u>62,435</u>	<u>44,273</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>62,435</u>	<u>44,273</u>
<b>Total funds</b>	13	<u>62,435</u>	<u>44,273</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 11/05/24, and signed on their behalf by:



.....  
P Poole  
Chairman and trustee

# Yeadon Theatre Company

## Notes to the Financial Statements for the Year Ended 30 April 2024

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Yeadon Theatre Company meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Grants receivable**

Grants and donations are only included in the Income and Expenditure Account when the charity has unconditional entitlement to the resources

#### **Donated services and facilities**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Fund structure

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

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### Financial instruments

##### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	3,503	3,503
<b>Total for 2024</b>	3,503	3,503
<b>Total for 2023</b>	1,004	1,004

##### 3 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Events income;		
Other events income	58,495	58,495
Membership subscriptions	2,480	2,480
<b>Total for 2024</b>	60,975	60,975
<b>Total for 2023</b>	49,244	49,244

##### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	436	436
<b>Total for 2024</b>	436	436
<b>Total for 2023</b>	85	85

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		24	24
Allocated support costs		1,133	1,133
Governance costs		2,112	2,112
<b>Total for 2024</b>		3,269	3,269
<b>Total for 2023</b>		3,178	3,178

#### 6 Analysis of governance and support costs

##### Governance costs

		Unrestricted funds General £	Total funds £
Independent examiner fees			
Examination of the financial statements		642	642
Other governance costs		1,470	1,470
<b>Total for 2024</b>		2,112	2,112
<b>Total for 2023</b>		2,586	2,586

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	642	612
	642	612

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2023	800	800
At 30 April 2024	800	800
<b>Depreciation</b>		
At 1 May 2023	705	705
Charge for the year	24	24
At 30 April 2024	729	729
<b>Net book value</b>		
At 30 April 2024	71	71
At 30 April 2023	95	95

#### 11 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash at bank	51,622	42,800
Short-term deposits	11,385	11,088
	63,007	53,888

#### 12 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	-	9,098
Accruals	643	612
	643	9,710

**Yeadon Theatre Company**

**Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)**

**13 Funds**

	<b>Balance at 1 May 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2024 £</b>
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**Unrestricted funds**

General	44,273	64,914	(46,752)	62,435
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	<b>Balance at 1 May 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2023 £</b>
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**Unrestricted funds**

General	32,169	50,333	(38,229)	44,273
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**14 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2024 £</b>
Tangible fixed assets	71	71
Current assets	63,007	63,007
Current liabilities	(643)	(643)
Total net assets	62,435	62,435

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2023 £</b>
Tangible fixed assets	95	95
Current assets	53,888	53,888
Current liabilities	(9,710)	(9,710)
Total net assets	44,273	44,273

**Yeadon Theatre Company**

**Notes to the Financial Statements for the Year Ended 30 April 2024 (continued)**

**15 Analysis of net funds**

	<b>At 1 May 2023</b>	<b>At 30 April</b>
	<b>£</b>	<b>2024</b>
		<b>£</b>
Cash at bank and in hand	<u>53,888</u>	<u>53,888</u>
Net debt	<u>53,888</u>	<u>53,888</u>
		<b>At 30 April</b>
	<b>At 1 May 2022</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>32,816</u>	<u>32,816</u>
Net debt	<u>32,816</u>	<u>32,816</u>

## Yeadon Theatre Company

### Statement of Financial Activities by fund for the Year Ended 30 April 2024

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	3,503	1,004
Other trading activities	60,975	49,244
Investment income	<u>436</u>	<u>85</u>
Total income	<u>64,914</u>	<u>50,333</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(46,752)</u>	<u>(38,229)</u>
Total expenditure	<u>(46,752)</u>	<u>(38,229)</u>
Net income	<u>18,162</u>	<u>12,104</u>
Net movement in funds	18,162	12,104
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>44,273</u>	<u>32,169</u>
Total funds carried forward	<u><u>62,435</u></u>	<u><u>44,273</u></u>

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	3,503	1,004
Other trading activities (analysed below)	60,975	49,244
Investment income (analysed below)	436	85
Total income	<u>64,914</u>	<u>50,333</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(46,752)</u>	<u>(38,229)</u>
Total expenditure	<u>(46,752)</u>	<u>(38,229)</u>
Net income	<u>18,162</u>	<u>12,104</u>
Net movement in funds	18,162	12,104
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>44,273</u>	<u>32,169</u>
Total funds carried forward	<u><u>62,435</u></u>	<u><u>44,273</u></u>

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2024 (continued)

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b><i>Donations and legacies</i></b>		
Donations	3,503	1,004
	3,503	1,004
<b><i>Other trading activities</i></b>		
Members subscriptions	2,480	3,085
Box office - Show	54,940	42,106
Non ticket sales - Show	2,430	3,198
Raffle - Show	1,125	855
	60,975	49,244
<b><i>Investment income</i></b>		
Interest received	436	85
	436	85
<b><i>Charitable activities</i></b>		
Costumes, makeup and props	1,778	629
Venue Hire	7,200	8,000
Sound	2,500	1,950
Scenery and fittings	5,096	-
Production and orchestra	8,030	6,582
Royalties	9,345	8,439
Hire of halls	1,777	1,950
NODA subscriptions	245	230
Insurance and license	1,794	2,356
Refreshments and gratuities	398	65
Cost of sales - Show	1,133	560
MD fee	2,300	1,150
Producers fee	3,020	3,700
Depreciation	24	32
Rates	(11)	183
Barclaycard machine charges	463	281
Printing, postage and stationery	-	101
Sundry expenses	69	217
Accountancy fees	642	612
Advertising and marketing	949	1,192
	46,752	38,229

This page does not form part of the statutory financial statements.

**YEADON THEATRE COMPANY**

England & Wales - Charity number 1041338

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# Accounts

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Charity registration number: 1041338

# Yeadon Theatre Company

Annual Report and Financial Statements

for the Year Ended 30 April 2023

## **Yeadon Theatre Company**

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

## **Yeadon Theatre Company**

### **Reference and Administrative Details**

<b>Chairman</b>	P Poole
<b>Trustees</b>	P Poole C Almond R M Saville
<b>Charity Registration Number</b>	1041338
<b>Principal Office</b>	C/o Yeadon Town Hall High Street Yeadon LS19 7PP
<b>Independent Examiner</b>	A D Ormondroyd FCA Independent Examiner Tarn House, 77 High Street Yeadon Leeds West Yorkshire LS19 7SP

# Yeadon Theatre Company

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2023.

### **Objectives and activities**

#### ***Public benefit***

The charity is a society which gives the opportunity for a diverse membership to become involved in planning and staging productions.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### ***Objectives and policies***

The charity's only significant working capital requirement is to meet the costs of staging a performance before the full amount of ticket and other income has been realised. The charity maintains what they feel is a reasonable bank balance to mitigate this cashflow risk (and liquidity risk in general). The charity's principal financial assets are bank balances, and it has no debt, so there is not deemed to be any significant credit risk.

## Yeadon Theatre Company

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 November 2023 and signed on its behalf by:



P Poole  
Chairman and trustee

## Yeadon Theatre Company

### Independent Examiner's Report to the trustees of Yeadon Theatre Company

I report to the trustees on my examination of the accounts of Yeadon Theatre Company for the year ended 30 April 2023.

#### Responsibilities and basis of report

As the charity trustees of Yeadon Theatre Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Yeadon Theatre Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yeadon Theatre Company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
A D Ormondroyd FCA  
Independent Examiner  
Fox Jennings Cullen

Tarn House, 77 High Street  
Yeadon  
Leeds  
West Yorkshire  
LS19 7SP

30 November 2023

## Yeadon Theatre Company

### Statement of Financial Activities for the Year Ended 30 April 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		1,004	1,004	334
Other trading activities		49,244	49,244	24,373
Investment income	4	<u>85</u>	<u>85</u>	<u>7</u>
Total income		<u>50,333</u>	<u>50,333</u>	<u>24,714</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(38,229)</u>	<u>(38,229)</u>	<u>(31,217)</u>
Total expenditure		<u>(38,229)</u>	<u>(38,229)</u>	<u>(31,217)</u>
Net income/(expenditure)		<u>12,104</u>	<u>12,104</u>	<u>(6,503)</u>
Net movement in funds		12,104	12,104	(6,503)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>32,169</u>	<u>32,169</u>	<u>38,672</u>
Total funds carried forward	13	<u><u>44,273</u></u>	<u><u>44,273</u></u>	<u><u>32,169</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

## Yeadon Theatre Company

(Registration number: 1041338)  
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	95	126
<b>Current assets</b>			
Cash at bank and in hand	11	53,888	32,816
<b>Creditors: Amounts falling due within one year</b>	12	<u>(9,710)</u>	<u>(773)</u>
<b>Net current assets</b>		<u>44,178</u>	<u>32,043</u>
<b>Net assets</b>		<u>44,273</u>	<u>32,169</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>44,273</u>	<u>32,169</u>
<b>Total funds</b>	13	<u>44,273</u>	<u>32,169</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30 November 2023 and signed on their behalf by:



.....  
P Poole  
Chairman and trustee

# Yeadon Theatre Company

## Notes to the Financial Statements for the Year Ended 30 April 2023

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Yeadon Theatre Company meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Grants receivable**

Grants and donations are only included in the Income and Expenditure Account when the charity has unconditional entitlement to the resources

#### **Donated services and facilities**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Fund structure

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

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### Financial instruments

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,004	1,004
<b>Total for 2023</b>	1,004	1,004
<b>Total for 2022</b>	334	334

#### 3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	46,159	46,159
Membership subscriptions	3,085	3,085
<b>Total for 2023</b>	49,244	49,244
<b>Total for 2022</b>	24,373	24,373

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	85	85
<b>Total for 2023</b>	85	85
<b>Total for 2022</b>	7	7

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		32	32
Allocated support costs		560	560
Governance costs		2,586	2,586
<b>Total for 2023</b>		<u>3,178</u>	<u>3,178</u>
<b>Total for 2022</b>		<u>2,893</u>	<u>2,893</u>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	612	612
Other governance costs	1,974	1,974
<b>Total for 2023</b>	<u>2,586</u>	<u>2,586</u>
<b>Total for 2022</b>	<u>2,354</u>	<u>2,354</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>612</u>	<u>585</u>

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2022	800	800
At 30 April 2023	800	800
<b>Depreciation</b>		
At 1 May 2022	632	632
Charge for the year	73	73
At 30 April 2023	705	705
<b>Net book value</b>		
At 30 April 2023	95	95
At 30 April 2022	168	168

#### 11 Cash and cash equivalents

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	42,800	21,790
Short-term deposits	11,088	11,026
	53,888	32,816

#### 12 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	9,098	188
Accruals	612	585
	9,710	773

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 13 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
<b>Unrestricted funds</b>				
General	<u>32,169</u>	<u>50,333</u>	<u>(38,229)</u>	<u>44,273</u>
	<b>Balance at 1 May 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2022 £</b>
<b>Unrestricted funds</b>				
General	<u>38,672</u>	<u>24,714</u>	<u>(31,217)</u>	<u>32,169</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2023 £
Tangible fixed assets	95	95
Current assets	53,888	53,888
Current liabilities	<u>(9,710)</u>	<u>(9,710)</u>
Total net assets	<u>44,273</u>	<u>44,273</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2022 £</b>
Tangible fixed assets	126	126
Current assets	32,816	32,816
Current liabilities	<u>(773)</u>	<u>(773)</u>
Total net assets	<u>32,169</u>	<u>32,169</u>

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 15 Analysis of net funds

	At 1 May 2022	At 30 April 2023
	£	£
Cash at bank and in hand	<u>32,816</u>	<u>32,816</u>
Net debt	<u>32,816</u>	<u>32,816</u>
	At 1 May 2021	At 30 April 2022
	£	£
Cash at bank and in hand	<u>38,744</u>	<u>38,744</u>
Net debt	<u>38,744</u>	<u>38,744</u>

## Yeadon Theatre Company

### Statement of Financial Activities by fund for the Year Ended 30 April 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	1,004	334
Other trading activities	49,244	24,373
Investment income	85	7
Total income	<u>50,333</u>	<u>24,714</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(38,229)</u>	<u>(31,217)</u>
Total expenditure	<u>(38,229)</u>	<u>(31,217)</u>
Net income/(expenditure)	<u>12,104</u>	<u>(6,503)</u>
Net movement in funds	12,104	(6,503)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>32,169</u>	<u>38,672</u>
Total funds carried forward	<u>44,273</u>	<u>32,169</u>

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	1,004	334
Other trading activities (analysed below)	49,244	24,373
Investment income (analysed below)	85	7
Total income	50,333	24,714
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(38,229)	(31,217)
Total expenditure	(38,229)	(31,217)
Net income/(expenditure)	12,104	(6,503)
Net movement in funds	12,104	(6,503)
<b>Reconciliation of funds</b>		
Total funds brought forward	32,169	38,672
Total funds carried forward	44,273	32,169

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	1,004	334
	1,004	334
<i>Other trading activities</i>		
Members subscriptions	3,085	1,940
Box office - Carol concert	-	3,052
Box office - Show	42,106	16,519
Non ticket sales - Carol concert	-	369
Non ticket sales - Show	3,198	2,248
Raffle - Show	855	245
	49,244	24,373
<i>Investment income</i>		
Interest received	85	7
	85	7
<i>Charitable activities</i>		
Costumes, makeup and props	629	495
Venue Hire	8,000	6,730
Sound	1,950	1,800
Scenery and fittings	-	2,679
Production and orchestra	6,582	4,864
Royalties	8,439	3,955
Hire of halls	1,950	630
NODA subscriptions	230	185
Insurance and license	2,356	631
Refreshments and gratuities	65	128
Cost of sales - Carol concert	-	277
Cost of sales - Show	560	497
Donations	-	1,700
MD fee	1,150	1,750
Producers fee	3,700	2,500
Depreciation	32	42
Rates	183	184
Barclaycard machine charges	281	120
Printing, postage and stationery	101	27
Sundry expenses	217	167
Accountancy fees	612	585
Advertising and marketing	1,192	1,271
	38,229	31,217

This page does not form part of the statutory financial statements.

Charity registration number: 1041338

# Yeadon Theatre Company

Annual Report and Financial Statements

for the Year Ended 30 April 2023

## **Yeadon Theatre Company**

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## **Yeadon Theatre Company**

### **Reference and Administrative Details**

<b>Chairman</b>	P Poole
<b>Trustees</b>	P Poole C Almond R M Saville
<b>Charity Registration Number</b>	1041338
<b>Principal Office</b>	C/o Yeadon Town Hall High Street Yeadon LS19 7PP
<b>Independent Examiner</b>	A D Ormondroyd FCA Independent Examiner Tarn House, 77 High Street Yeadon Leeds West Yorkshire LS19 7SP

# Yeadon Theatre Company

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2023.

### **Objectives and activities**

#### ***Public benefit***

The charity is a society which gives the opportunity for a diverse membership to become involved in planning and staging productions.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### ***Objectives and policies***

The charity's only significant working capital requirement is to meet the costs of staging a performance before the full amount of ticket and other income has been realised. The charity maintains what they feel is a reasonable bank balance to mitigate this cashflow risk (and liquidity risk in general). The charity's principal financial assets are bank balances, and it has no debt, so there is not deemed to be any significant credit risk.

## Yeadon Theatre Company

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 November 2023 and signed on its behalf by:



P Poole  
Chairman and trustee

## Yeadon Theatre Company

### Independent Examiner's Report to the trustees of Yeadon Theatre Company

I report to the trustees on my examination of the accounts of Yeadon Theatre Company for the year ended 30 April 2023.

#### Responsibilities and basis of report

As the charity trustees of Yeadon Theatre Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Yeadon Theatre Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yeadon Theatre Company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
A D Ormondroyd FCA  
Independent Examiner  
Fox Jennings Cullen

Tarn House, 77 High Street  
Yeadon  
Leeds  
West Yorkshire  
LS19 7SP

30 November 2023

## Yeadon Theatre Company

### Statement of Financial Activities for the Year Ended 30 April 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		1,004	1,004	334
Other trading activities		49,244	49,244	24,373
Investment income	4	<u>85</u>	<u>85</u>	<u>7</u>
Total income		<u>50,333</u>	<u>50,333</u>	<u>24,714</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(38,229)</u>	<u>(38,229)</u>	<u>(31,217)</u>
Total expenditure		<u>(38,229)</u>	<u>(38,229)</u>	<u>(31,217)</u>
Net income/(expenditure)		<u>12,104</u>	<u>12,104</u>	<u>(6,503)</u>
Net movement in funds		12,104	12,104	(6,503)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>32,169</u>	<u>32,169</u>	<u>38,672</u>
Total funds carried forward	13	<u><u>44,273</u></u>	<u><u>44,273</u></u>	<u><u>32,169</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

## Yeadon Theatre Company

(Registration number: 1041338)  
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	95	126
<b>Current assets</b>			
Cash at bank and in hand	11	53,888	32,816
<b>Creditors: Amounts falling due within one year</b>	12	<u>(9,710)</u>	<u>(773)</u>
<b>Net current assets</b>		<u>44,178</u>	<u>32,043</u>
<b>Net assets</b>		<u>44,273</u>	<u>32,169</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>44,273</u>	<u>32,169</u>
<b>Total funds</b>	13	<u>44,273</u>	<u>32,169</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30 November 2023 and signed on their behalf by:



.....  
P Poole  
Chairman and trustee

# Yeadon Theatre Company

## Notes to the Financial Statements for the Year Ended 30 April 2023

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Yeadon Theatre Company meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Grants receivable**

Grants and donations are only included in the Income and Expenditure Account when the charity has unconditional entitlement to the resources

#### **Donated services and facilities**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Fund structure

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

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### Financial instruments

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,004	1,004
<b>Total for 2023</b>	1,004	1,004
<b>Total for 2022</b>	334	334

#### 3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	46,159	46,159
Membership subscriptions	3,085	3,085
<b>Total for 2023</b>	49,244	49,244
<b>Total for 2022</b>	24,373	24,373

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	85	85
<b>Total for 2023</b>	85	85
<b>Total for 2022</b>	7	7

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		32	32
Allocated support costs		560	560
Governance costs		2,586	2,586
<b>Total for 2023</b>		3,178	3,178
<b>Total for 2022</b>		2,893	2,893

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	612	612
Other governance costs	1,974	1,974
<b>Total for 2023</b>	2,586	2,586
<b>Total for 2022</b>	2,354	2,354

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	612	585

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2022	800	800
At 30 April 2023	800	800
<b>Depreciation</b>		
At 1 May 2022	632	632
Charge for the year	73	73
At 30 April 2023	705	705
<b>Net book value</b>		
At 30 April 2023	95	95
At 30 April 2022	168	168

#### 11 Cash and cash equivalents

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	42,800	21,790
Short-term deposits	11,088	11,026
	53,888	32,816

#### 12 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	9,098	188
Accruals	612	585
	9,710	773

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 13 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
<b>Unrestricted funds</b>				
General	<u>32,169</u>	<u>50,333</u>	<u>(38,229)</u>	<u>44,273</u>
	<b>Balance at 1 May 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2022 £</b>
<b>Unrestricted funds</b>				
General	<u>38,672</u>	<u>24,714</u>	<u>(31,217)</u>	<u>32,169</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2023 £
Tangible fixed assets	95	95
Current assets	53,888	53,888
Current liabilities	<u>(9,710)</u>	<u>(9,710)</u>
Total net assets	<u>44,273</u>	<u>44,273</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2022 £</b>
Tangible fixed assets	126	126
Current assets	32,816	32,816
Current liabilities	<u>(773)</u>	<u>(773)</u>
Total net assets	<u>32,169</u>	<u>32,169</u>

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 15 Analysis of net funds

	At 1 May 2022	At 30 April 2023
	£	£
Cash at bank and in hand	<u>32,816</u>	<u>32,816</u>
Net debt	<u>32,816</u>	<u>32,816</u>
	At 1 May 2021	At 30 April 2022
	£	£
Cash at bank and in hand	<u>38,744</u>	<u>38,744</u>
Net debt	<u>38,744</u>	<u>38,744</u>

## Yeadon Theatre Company

### Statement of Financial Activities by fund for the Year Ended 30 April 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	1,004	334
Other trading activities	49,244	24,373
Investment income	85	7
Total income	<u>50,333</u>	<u>24,714</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(38,229)</u>	<u>(31,217)</u>
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Total funds brought forward	<u>32,169</u>	<u>38,672</u>
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## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	1,004	334
Other trading activities (analysed below)	49,244	24,373
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Total income	50,333	24,714
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## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	1,004	334
	1,004	334
<i>Other trading activities</i>		
Members subscriptions	3,085	1,940
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Box office - Show	42,106	16,519
Non ticket sales - Carol concert	-	369
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Printing, postage and stationery	101	27
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This page does not form part of the statutory financial statements.

Charity registration number: 1041338

# Yeadon Theatre Company

Annual Report and Financial Statements

for the Year Ended 30 April 2023

## **Yeadon Theatre Company**

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Notes to the Financial Statements	7 to 13

## **Yeadon Theatre Company**

### **Reference and Administrative Details**

<b>Chairman</b>	P Poole
<b>Trustees</b>	P Poole C Almond R M Saville
<b>Charity Registration Number</b>	1041338
<b>Principal Office</b>	C/o Yeadon Town Hall High Street Yeadon LS19 7PP
<b>Independent Examiner</b>	A D Ormondroyd FCA Independent Examiner Tarn House, 77 High Street Yeadon Leeds West Yorkshire LS19 7SP

# Yeadon Theatre Company

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2023.

### **Objectives and activities**

#### ***Public benefit***

The charity is a society which gives the opportunity for a diverse membership to become involved in planning and staging productions.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### **Financial instruments**

#### ***Objectives and policies***

The charity's only significant working capital requirement is to meet the costs of staging a performance before the full amount of ticket and other income has been realised. The charity maintains what they feel is a reasonable bank balance to mitigate this cashflow risk (and liquidity risk in general). The charity's principal financial assets are bank balances, and it has no debt, so there is not deemed to be any significant credit risk.

## Yeadon Theatre Company

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 November 2023 and signed on its behalf by:



P Poole  
Chairman and trustee

## Yeadon Theatre Company

### Independent Examiner's Report to the trustees of Yeadon Theatre Company

I report to the trustees on my examination of the accounts of Yeadon Theatre Company for the year ended 30 April 2023.

#### Responsibilities and basis of report

As the charity trustees of Yeadon Theatre Company you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Yeadon Theatre Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yeadon Theatre Company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
A D Ormondroyd FCA  
Independent Examiner  
Fox Jennings Cullen

Tarn House, 77 High Street  
Yeadon  
Leeds  
West Yorkshire  
LS19 7SP

30 November 2023

## Yeadon Theatre Company

### Statement of Financial Activities for the Year Ended 30 April 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		1,004	1,004	334
Other trading activities		49,244	49,244	24,373
Investment income	4	<u>85</u>	<u>85</u>	<u>7</u>
Total income		<u>50,333</u>	<u>50,333</u>	<u>24,714</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(38,229)</u>	<u>(38,229)</u>	<u>(31,217)</u>
Total expenditure		<u>(38,229)</u>	<u>(38,229)</u>	<u>(31,217)</u>
Net income/(expenditure)		<u>12,104</u>	<u>12,104</u>	<u>(6,503)</u>
Net movement in funds		12,104	12,104	(6,503)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>32,169</u>	<u>32,169</u>	<u>38,672</u>
Total funds carried forward	13	<u><u>44,273</u></u>	<u><u>44,273</u></u>	<u><u>32,169</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

## Yeadon Theatre Company

(Registration number: 1041338)  
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	95	126
<b>Current assets</b>			
Cash at bank and in hand	11	53,888	32,816
<b>Creditors: Amounts falling due within one year</b>	12	<u>(9,710)</u>	<u>(773)</u>
<b>Net current assets</b>		<u>44,178</u>	<u>32,043</u>
<b>Net assets</b>		<u>44,273</u>	<u>32,169</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>44,273</u>	<u>32,169</u>
<b>Total funds</b>	13	<u>44,273</u>	<u>32,169</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 30 November 2023 and signed on their behalf by:



.....  
P Poole  
Chairman and trustee

# Yeadon Theatre Company

## Notes to the Financial Statements for the Year Ended 30 April 2023

### 1 Accounting policies

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Yeadon Theatre Company meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Grants receivable**

Grants and donations are only included in the Income and Expenditure Account when the charity has unconditional entitlement to the resources

#### **Donated services and facilities**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Fund structure

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

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### Financial instruments

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	1,004	1,004
<b>Total for 2023</b>	1,004	1,004
<b>Total for 2022</b>	334	334

#### 3 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Events income;		
Other events income	46,159	46,159
Membership subscriptions	3,085	3,085
<b>Total for 2023</b>	49,244	49,244
<b>Total for 2022</b>	24,373	24,373

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	85	85
<b>Total for 2023</b>	85	85
<b>Total for 2022</b>	7	7

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		32	32
Allocated support costs		560	560
Governance costs		2,586	2,586
<b>Total for 2023</b>		<b>3,178</b>	<b>3,178</b>
<b>Total for 2022</b>		<b>2,893</b>	<b>2,893</b>

#### 6 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	612	612
Other governance costs	1,974	1,974
<b>Total for 2023</b>	<b>2,586</b>	<b>2,586</b>
<b>Total for 2022</b>	<b>2,354</b>	<b>2,354</b>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	612	585

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2022	800	800
At 30 April 2023	800	800
<b>Depreciation</b>		
At 1 May 2022	632	632
Charge for the year	73	73
At 30 April 2023	705	705
<b>Net book value</b>		
At 30 April 2023	95	95
At 30 April 2022	168	168

#### 11 Cash and cash equivalents

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank	42,800	21,790
Short-term deposits	11,088	11,026
	53,888	32,816

#### 12 Creditors: amounts falling due within one year

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	9,098	188
Accruals	612	585
	9,710	773

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 13 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
<b>Unrestricted funds</b>				
General	<u>32,169</u>	<u>50,333</u>	<u>(38,229)</u>	<u>44,273</u>
	<b>Balance at 1 May 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 30 April 2022 £</b>
<b>Unrestricted funds</b>				
General	<u>38,672</u>	<u>24,714</u>	<u>(31,217)</u>	<u>32,169</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 April 2023 £
Tangible fixed assets	95	95
Current assets	53,888	53,888
Current liabilities	<u>(9,710)</u>	<u>(9,710)</u>
Total net assets	<u>44,273</u>	<u>44,273</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 30 April 2022 £</b>
Tangible fixed assets	126	126
Current assets	32,816	32,816
Current liabilities	<u>(773)</u>	<u>(773)</u>
Total net assets	<u>32,169</u>	<u>32,169</u>

## Yeadon Theatre Company

### Notes to the Financial Statements for the Year Ended 30 April 2023 (continued)

#### 15 Analysis of net funds

	At 1 May 2022	At 30 April 2023
	£	£
Cash at bank and in hand	<u>32,816</u>	<u>32,816</u>
Net debt	<u>32,816</u>	<u>32,816</u>
	At 1 May 2021	At 30 April 2022
	£	£
Cash at bank and in hand	<u>38,744</u>	<u>38,744</u>
Net debt	<u>38,744</u>	<u>38,744</u>

## Yeadon Theatre Company

### Statement of Financial Activities by fund for the Year Ended 30 April 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	1,004	334
Other trading activities	49,244	24,373
Investment income	85	7
Total income	<u>50,333</u>	<u>24,714</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(38,229)</u>	<u>(31,217)</u>
Total expenditure	<u>(38,229)</u>	<u>(31,217)</u>
Net income/(expenditure)	<u>12,104</u>	<u>(6,503)</u>
Net movement in funds	12,104	(6,503)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>32,169</u>	<u>38,672</u>
Total funds carried forward	<u>44,273</u>	<u>32,169</u>

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	1,004	334
Other trading activities (analysed below)	49,244	24,373
Investment income (analysed below)	85	7
Total income	50,333	24,714
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(38,229)	(31,217)
Total expenditure	(38,229)	(31,217)
Net income/(expenditure)	12,104	(6,503)
Net movement in funds	12,104	(6,503)
<b>Reconciliation of funds</b>		
Total funds brought forward	32,169	38,672
Total funds carried forward	44,273	32,169

## Yeadon Theatre Company

### Detailed Statement of Financial Activities for the Year Ended 30 April 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	1,004	334
	1,004	334
<i>Other trading activities</i>		
Members subscriptions	3,085	1,940
Box office - Carol concert	-	3,052
Box office - Show	42,106	16,519
Non ticket sales - Carol concert	-	369
Non ticket sales - Show	3,198	2,248
Raffle - Show	855	245
	49,244	24,373
<i>Investment income</i>		
Interest received	85	7
	85	7
<i>Charitable activities</i>		
Costumes, makeup and props	629	495
Venue Hire	8,000	6,730
Sound	1,950	1,800
Scenery and fittings	-	2,679
Production and orchestra	6,582	4,864
Royalties	8,439	3,955
Hire of halls	1,950	630
NODA subscriptions	230	185
Insurance and license	2,356	631
Refreshments and gratuities	65	128
Cost of sales - Carol concert	-	277
Cost of sales - Show	560	497
Donations	-	1,700
MD fee	1,150	1,750
Producers fee	3,700	2,500
Depreciation	32	42
Rates	183	184
Barclaycard machine charges	281	120
Printing, postage and stationery	101	27
Sundry expenses	217	167
Accountancy fees	612	585
Advertising and marketing	1,192	1,271
	38,229	31,217

This page does not form part of the statutory financial statements.