

Charity registration number: 1041338

# Yeadon Theatre Company

Annual Report and Financial Statements

for the Year Ended 30 April 2025

## **Yeadon Theatre Company**

### **Contents (continued)**

|                                      |         |
|--------------------------------------|---------|
| Reference and Administrative Details | 1       |
| Trustees' Report                     | 2 to 3  |
| Independent Examiner's Report        | 4       |
| 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<br>C Almond<br>R M Saville  |
| <b>Charity Registration Number</b> | 1041338   |
| <b>Principal Office</b>            | C/o Yeadon Town Hall<br>High Street<br>Yeadon<br>LS19 7PP   |
| <b>Independent Examiner</b>        | A D Ormondroyd FCA<br>Independent Examiner<br>Tarn House, 77 High Street<br>Yeadon<br>Leeds<br>West Yorkshire<br>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<br>funds<br>£ | Total<br>2025<br>£   | Total<br>2024<br>£   |
|------------------------------------|------|----------------------------|----------------------|----------------------|
| <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    | <u>945</u>                 | <u>945</u>           | <u>436</u>           |
| Total income                       |      | <u>57,392</u>              | <u>57,392</u>        | <u>64,914</u>        |
| <b>Expenditure on:</b>             |      |                            |                      |                      |
| Charitable activities              |      | <u>(41,608)</u>            | <u>(41,608)</u>      | <u>(46,752)</u>      |
| Total expenditure                  |      | <u>(41,608)</u>            | <u>(41,608)</u>      | <u>(46,752)</u>      |
| Net income                         |      | <u>15,784</u>              | <u>15,784</u>        | <u>18,162</u>        |
| Net movement in funds              |      | 15,784                     | 15,784               | 18,162               |
| <b>Reconciliation of funds</b>     |      |                            |                      |                      |
| Total funds brought forward        |      | <u>62,435</u>              | <u>62,435</u>        | <u>44,273</u>        |
| Total funds carried forward        | 13   | <u><u>78,219</u></u>       | <u><u>78,219</u></u> | <u><u>62,435</u></u> |

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<br>£            | 2024<br>£            |
|---|------|----------------------|----------------------|
| <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><u>78,219</u></u> | <u><u>62,435</u></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><u>78,219</u></u> | <u><u>62,435</u></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:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| 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

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

#### 3 Income from other trading activities

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

#### 4 Investment income

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

# Yeadon Theatre Company

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

### 5 Expenditure on charitable activities

|  | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|--|------|---------------------------------------|---------------------|
| 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>                              |      | <b>4,615</b>                          | <b>4,615</b>        |
| <b>Total for 2024</b>                              |      | <b>3,269</b>                          | <b>3,269</b>        |

### 6 Analysis of governance and support costs

#### Governance costs

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

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| 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<br>equipment<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <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<br>£ | 2024<br>£ |
|---------------------|-----------|-----------|
| 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<br>£ | 2024<br>£ |
|----------|-----------|-----------|
| Accruals | 672       | 643       |

# Yeadon Theatre Company

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

### 13 Funds

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

### 14 Analysis of net assets between funds

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

# Yeadon Theatre Company

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

### 15 Analysis of net funds

|                          | At 1 May 2024<br>£ | At 30 April<br>2025<br>£ |
|--------------------------|--------------------|--------------------------|
| Cash at bank and in hand | <u>63,007</u>      | <u>63,007</u>            |
| Net debt                 | <u>63,007</u>      | <u>63,007</u>            |
|                          | At 1 May 2023<br>£ | At 30 April<br>2024<br>£ |
| 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<br/>Unrestricted<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Unrestricted<br/>Funds<br/>2024<br/>£</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

|   | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|--------------------|--------------------|
| <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                |
|   | <hr/>              | <hr/>              |
| Total income                              | 57,392             | 64,914             |
|   | <hr/>              | <hr/>              |
| <b>Expenditure on:</b>                    |                    |                    |
| Charitable activities (analysed below)    | (41,608)           | (46,752)           |
|   | <hr/>              | <hr/>              |
| Total expenditure                         | (41,608)           | (46,752)           |
|   | <hr/>              | <hr/>              |
| Net income                                | 15,784             | 18,162             |
|   | <hr/>              | <hr/>              |
| Net movement in funds                     | 15,784             | 18,162             |
|   | <hr/>              | <hr/>              |
| <b>Reconciliation of funds</b>            |                    |                    |
| Total funds brought forward               | 62,435             | 44,273             |
|   | <hr/>              | <hr/>              |
| Total funds carried forward               | 78,219             | 62,435             |
|   | <hr/> <hr/>        | <hr/> <hr/>        |

## Yeadon Theatre Company

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

|  | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--|--------------------|--------------------|
| <b><i>Donations and legacies</i></b>   |                    |                    |
| Donations                              | 131                | 3,503              |
|  | <u>131</u>         | <u>3,503</u>       |
| <b><i>Other trading activities</i></b> |                    |                    |
| 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              |
|  | <u>56,316</u>      | <u>60,975</u>      |
| <b><i>Investment income</i></b>        |                    |                    |
| Interest received                      | 945                | 436                |
|  | <u>945</u>         | <u>436</u>         |
| <b><i>Charitable activities</i></b>    |                    |                    |
| 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                |
|  | <u>41,608</u>      | <u>46,752</u>      |

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