KINGSBARTON THEATRE 1999 LIMITED

England & Wales · Charity number 1085828

Details

Other names	THE KINGS THEATRE
Status	Registered
Legal form	Charitable company
Company number	03854232
Registered	2001-03-27
Register	View on the Charity Commission register

Contact

Address	Kings Theatre Kings Barton Street Gloucester GL1 1QX
Phone	01452300130
Email	info@kingstheatregloucester.co.uk
Website	www.kingstheatregloucester.co.uk

Activities

Objects: TO EDUCATE MEMBERS OF THE PUBLIC IN ALL FORMS OF DRAMATIC AND MUSICAL ART PARTICULARLY BY DEVELOPING MAINTAINING AND OPERATING THE KINGS THEATRE IN GLOUCESTER AS A VENUE FOR LIVE AMATEUR PERFORMANCES

Activities: To encourage and promote amateur theatre in the local community and provide facilities for use by local youth and adult companies.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** GLOUCESTER
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£87,579	£95,821	-	-
2024-08-31	£83,895	£20,834	-	-
2023-08-31	£48,916	£51,259	-	-
2022-08-31	£41,306	£44,904	-	-
2021-08-31	£26,932	£26,857	-	-
2020-08-31	£39,502	£62,280	-	-

Trustees

Name	Role	Appointed
Andrew Nicholas Taylor		2024-02-02
Hannah Galliers-Williamson		2025-02-20
Jacqueline Ann Howard		2025-06-25
Lee Blackshaw		2026-06-24
Tyler Lewis Locke		2026-06-24
Vikki Anastasi		2025-02-28

Accounts

Trustees' Report

Financial Review

The trustees have reviewed the charity's financial performance over the past five years to provide context for the progress made and the organisation's current position.

The charity's turnover increased steadily from approximately £40,500 in 2022 to £48,800 in 2023, before growing significantly to £83,484.26 in 2024. This resulted in a surplus of £5,593.01, enabling the charity to strengthen its cash reserves in preparation for future investment and unforeseen expenditure.

The financial year ending August 2025 was dominated by essential fire safety and regulatory improvement works, which required the temporary closure of the theatre. At the previous Annual General Meeting, trustees reported that £19,000 had been invested in the refurbishment. By the end of the financial year, the total capital investment had reached £27,201.74.

The trustees made the decision to absorb these essential costs in order to secure the long-term future of the building and ensure compliance with current safety standards. As a result, the charity reported a deficit of £8,337.07 for the year ending August 2025.

As at 24 June 2026, year-to-date turnover stands at £61,529.81, with a temporary deficit of £5,717.94. Trustees consider this to reflect the seasonal nature of the theatre's activities and the timing of expenditure, particularly the upfront costs associated with productions. Production costs at this stage of the year total £17,622.96 compared with £6,268.50 at the same point in the previous year.

Administrative expenditure also includes the purchase of DJ equipment valued at £1,000, approved by the trustees as a non-cash recognition of Lloyd's significant voluntary contribution to the charity.

Based on the programme of events scheduled for the remainder of the financial year, the trustees expect further income to be generated during the late summer and autumn seasons, supporting the charity's objective of achieving a balanced financial position by the year end.

Operational Review

Following the constitutional changes approved unanimously by members in 2025, the charity has continued to implement a revised operating strategy focused on strengthening community engagement and expanding traditional theatre programming.

Early results indicate that this approach is proving successful. Catering and bar income has increased consistently over recent years, rising from £10,137 in 2022 to £18,342.18 year to date in 2026. Ticket income remains strong, with £39,688.31 generated during the current financial year to date.

Following completion of the refurbishment programme, the theatre officially reopened on 30 August 2025 as planned. During this period, the exterior of the building was transformed through a partnership with local artists Tash Frootko and Eliza Whimpers, creating a distinctive new frontage that has enhanced the theatre's profile within the local community.

The Kings Theatre continues to strengthen its role as a community venue by providing a home for its resident theatre groups: Hardwicke, Crown, Phoenix and Randy. In addition, the charity introduced a new start-up bursary scheme during the year, providing financial support to Harmonee Productions to help remove barriers to participation and encourage greater access to musical theatre within the local community.

Volunteers

The Kings Theatre remains an entirely volunteer-led organisation. Without the commitment of its volunteers, the charity would be unable to deliver its programme of performances, maintain its facilities or support community initiatives.

Volunteer expenses remain minimal, with year-to-date expenditure of £78.21, reflecting the exceptional level of voluntary commitment given throughout the year.

The charity continues to recruit volunteers across front-of-house, backstage and catering roles to support future productions and events. The trustees wish to record their sincere thanks to every volunteer whose time, skills and dedication continue to safeguard the theatre and enable it to thrive as a valued community asset.

Registered number: 03854232

Registered Charity number: 1085828

KINGSBARTON THEATRE (1999) LIMITED
TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

PBT Accountancy Ltd

Kingsbarton Theatre (1999) Limited
Contents

Kingsbarton Theatre (1999) Limited
Charity Information
For The Year Ended 31 August 2025

Trustees/Directors	Vikki Anastasi Hannah Galliers-Williamson Jacqueline Howard Charlotte Jakab-Hall Andrew Taylor
Secretary	Vikki Anastasi
Company Number	03854232
Charity Number	1085828
Registered Office	Kings Theatre Kings Barton Street Gloucester GL1 1QX
Accountants	PBT Accountancy Ltd Suite 1 The Business Centre Innsworth Technology Park Innsworth Gloucestershire GL3 1DL

Kingsbarton Theatre (1999) Limited
REPORT OF THE TRUSTEES
for the Year Ended 31 August 2025

The trustees/directors present their report and the financial statements for the year ended 31 August 2025.

Trustees/Directors

The directors who held office during the year were as follows:

Ms Vikki Anastasi	Appointed	28/02/2025
Ms Hannah Galliers-Williamson	Appointed	21/02/2025
Ms Jacqueline Howard	Appointed	09/07/2025
Ms Charlottr Jakab-Hall	Appointed	09/07/2025
Mr Andrew Taylor		

Statement of Responsibilities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 6 October 1999 and registered as a charity. The Charity's governing document are its Articles of Association. As a company limited by guarantee, the organisation has no share capital and the liability of the members on liquidation is limited to £1.

In the event that a surplus remains after the realisation of assets, that surplus shall not be distributed to the members, but shall be given or transferred to such other charitable bodies as the members by ordinary resolution decide.

The directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Trustee Board who delegate the day to day operations to their management committee, drawn primarily from regular users of the Theatre

Objectives and Activities

The purpose of the charity as set out in its governing document is to educate the public in all forms of dramatic and musical art particularly by developing, maintaining and operating the Kings Theatre as a venue for live amateur performance.

The main activities undertaken in relation to those purposes are user hire, bar sales and the 100 Club.

We strive, within the constraints of a volunteer run venue, to maximise our reach into the community. Gloucester City Council's Cultural Vision and Strategy 2016-26 recognised us as a community venue. To make the theatre accessible and attractive to potential hirers we operate a very flexible hiring policy with some users hiring it for a single day and others for one or two weeks.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and fee charging. The purpose of the charity is to utilise the theatre as a community facility for live performances and to educate the public.

Volunteers

The trustees recognise that the charity is highly reliant on the many volunteers who support the Theatre, and wish to thank them for their endeavours during the year

On behalf of the board

Ms Hannah Galliers-Williamson

Director

11 May 2026

Independent examiner's report to the trustees of Kingsbarton Theatre (1999) Limited (a charitable company)

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011.

In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.
Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006, 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; or
   the accounts have not been prepared in accordance with the Statement of Recommended Practice for accounting and reporting by charities (Charities SORP (FRS 102)).

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.

11 May 2026

Victoria Summersby ATA AFA MIPA

PBT Accountancy Ltd
Suite 1 The Business Centre
Innsworth Technology Park
Innsworth
Gloucestershire
GL3 1DL

Kingsbarton Theatre (1999) Limited
Income and Expenditure Account
For The Year Ended 31 August 2025

	Notes	2025 £
Incoming Resources		87,579
Outgoing Resources		(42,117)
GROSS SURPLUS		45,462
Administrative expenses		(53,404)
OPERATING DEFICIT		(7,942)
Other interest receivable and similar income		4
DEFICIT FOR THE FINANCIAL YEAR		(7,938)

The notes on pages 6 to 7 form part of these financial statements.

Kingsbarton Theatre (1999) Limited
Balance Sheet
As At 31 August 2025

	Notes	2025 £	2025 £
FIXED ASSETS			
Tangible Assets	**4**		445
			445
CURRENT ASSETS			
Bar Stock	**5**	529	
Debtors	**6**	1,475	
Cash at bank and in hand		26,049	
		28,053	
Creditors: Amounts Falling Due Within One Year	**7**	(240)	
NET CURRENT ASSETS (LIABILITIES)			27,813
TOTAL ASSETS LESS CURRENT LIABILITIES			28,258
NET ASSETS			28,258
Income and Expenditure Account			28,258
TOTAL FUNDS			28,258

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

On behalf of the board

Ms Hannah Galliers-Williamson

Director

11 May 2026

The notes on pages 6 to 7 form part of these financial statements.

1. **Accounting Policies**

Basis of Preparation of Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% Straight Line

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible Assets

	Brought forward Assets	Theatre Equipment	Total
	£	£	£
Cost			
As at 1 September 2024	52,745	593	53,338
As at 31 August 2025	52,745	593	53,338
Depreciation			
As at 1 September 2024	52,745	148	52,893
As at 31 August 2025	52,745	148	52,893

...CONTINUED

Net Book Value			
As at 31 August 2025	-	445	445
As at 1 September 2024	-	445	445

Stocks

	2025
	£
Stock	529

Debtors

	2025
	£
Due within one year	
Trade debtors	624
Other debtors	851
	1,475

Creditors: Amounts Falling Due Within One Year

	2025
	£
Trade creditors	210
Other creditors	30
	240

Trustees' Remuneration and Benefits

There was no trustees' remuneration during the current or preceding year

	2025	
	£	£
TURNOVER		
Ticket Sales Income		35,172
Theatre Hire Income		8,704
Technical Income		1,350
Programme Sales Income		196
Crowdfunding Income		2,693
Catering Income		13,760
100 Club Income		2,265
Grants and subsidies received		18,261
Other trading income		5,178
		87,579
COST OF SALES		
100 Club Prize Payments	27,534	
Artist Payments	1,105	
Catering & Bar Equipment	1,098	
Bar Purchases	6,415	
Production Costs	5,869	
Programme Sales Payments	96	
		(42,117)
GROSS SURPLUS		45,462
Administrative Expenses		
Staff training	281	
Rent	503	
Rates	138	
Light and heat	5,241	
Water rates	490	
Repairs and maintenance	31,086	
Cleaning	1,164	
Security costs	1,971	
Other premises costs	3,866	
Repairs, renewals and maintenance	1,122	
Insurance	1,103	
Printing, postage and stationery	116	
Postage	101	
Advertising and marketing costs	483	
Telecommunications and data costs	1,068	
Accountancy fees	54	
Subscriptions	2,176	

...CONTINUED

Royalties and licence fees payable	1,750	
Bank charges	74	
Sundry expenses	617	
		(53,404)
OPERATING DEFICIT		(7,942)
Other interest receivable and similar income		
Bank interest receivable	4	
		4
DEFICIT FOR THE FINANCIAL YEAR		(7,938)

Independent Examiner's Report to the Trustees

Introduction

We have conducted an independent examination of the financial statements of KINGSBARTON THEATRE 1999 LIMITED for the year ended August 31, 2026. Our examination was limited to the procedures described in this report and does not constitute an audit.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act.
- To state whether particular matters have come to my attention.

Scope of the Examination

Our examination focused on the following key areas:

- Verification of income and expenditure for the year ended August 31, 2026.
- Compliance with relevant legal and regulatory requirements.
- Review of investments and property holdings, if applicable.

Examination Procedures

During our examination, we:

1. Reviewed the financial statements prepared by the charity's finance team.
2. Tested a sample of income and expenditure transactions for accuracy and completeness.
3. Assessed the effectiveness of internal controls over financial reporting.
4. Reviewed bank statements, invoices, receipts, and other supporting documentation.
5. Examined prior year accounting documents for any significant financial changes.
6. Discussed the financials with key personnel responsible for financial matters.

Findings

Based on our examination, the following key findings were noted:

1. Income and Expenditure
    - The Charity's income for the year amounted to £87,579 primarily from grants, donations, and licensing activities.
    - Expenditure totalled £42,117, with the majority allocated to charity activities and expenses.
2. Internal Controls
    - Overall, internal controls related to financial transactions were found to be adequate.
3. Compliance
    - The charity complied with the requirements of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.
    - All necessary filings and submissions were made to the Charity Commission within the required timeframes.

Independent Examiner's Statement

In conclusion, our independent examination of KINGSBARTON THEATRE 1999 LIMITED financial statements for the year ended August 31, 2026, found no material misstatements.

We 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.

Signed:

Victoria Summersby

Accountant

07/07/2026

Accounts

REGISTERED COMPANY NUMBER: 03854232 (England and Wales)
REGISTERED CHARITY NUMBER: 1085828

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

FOR

KINGSBARTON THEATRE (1999) LIMITED

Kingscott Dix (Cheltenham) Limited
7 Rockfield Business Park
Old Station Drive
Leckhampton
Cheltenham
GL53 0AN

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2024

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity as set out in its governing document is to educate the public in all forms of dramatic and musical art particularly by developing, maintaining and operating the Kings Theatre as a venue for live amateur performance.

The main activities undertaken in relation to those purposes are user hire, bar sales and the 100 Club.

We strive, within the constraints of a volunteer run venue, to maximise our reach into the community. Gloucester City Council's Cultural Vision and Strategy 2016-26 recognised us as a community venue. To make the theatre accessible and attractive to potential hirers we operate a very flexible hiring policy with some users hiring it for a single day and others for one or two weeks.

Significant activities

The trustees are pleased to confirm another full year of events has taken place. This has ranged from tribute acts to touring theatre companies, and from pantomimes to prostrate cancer awareness plays, all performed by both local amateur groups and professional artistes.   We have a similar programme of events lined up for the forthcoming season.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and fee charging. The purpose of the charity is to utilise the theatre as a community facility for live performances and to educate the public.

Volunteers

The trustees recognise that the charity is highly reliant on the many volunteers who support the Theatre, and wish to thank them for their endeavours during the year.

ACHIEVEMENT AND PERFORMANCE

During the year the charity has carried on with its programme of theatre maintenance. It continues to provide a diverse programme of events for the benefits of the citizens of Gloucester and greatly acknowledges the support it receives from the Council by way of reduced rates as a result of its charitable status.

FINANCIAL REVIEW

The Charity had a surplus for the year of £5,593 (2023 - £2,343 deficit). At the year end the charity had total funds of £36,196 (2023 - £30,603).

The trustees have determined that it is prudent to retain 12 months of operating costs in unrestricted reserves to meet unexpected events. The charity is undergoing an extended period of redevelopment of the Kings Theatre. It is dependent on grant monies and donations for part of the works but is required to hold a reserve of cash to fund certain works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 6 October 1999 and registered as a charity. The Charity's governing document are its Articles of Association. As a company limited by guarantee, the organisation has no share capital and the liability of the members on liquidation is limited to £1. In the event that a surplus remains after the realisation of assets, that surplus shall not be distributed to the members, but shall be given or transferred to such other charitable bodies as the members by ordinary resolution decide.

The directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Trustee Board who delegate the day to day operations to their management committee, drawn primarily from regular users of the Theatre.

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2024

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
03854232 (England and Wales)

Registered Charity number
1085828

Registered office
1 Blacksmiths Ground
Highnam
Gloucester
GL2 8NB

Trustees
S R Davis (resigned 30.4.24)
P J Richards (resigned 30.4.24)
M E Wilson
P A L Flegg (resigned 22.12.23)
P Shepherd (appointed 12.8.24)
A Taylor (appointed 26.1.24)
V Anastasi (appointed 28.2.25)
H Galliers-Williamson (appointed 21.2.25)

Company Secretary
M E Wilson

Independent Examiner
Kingscott Dix (Cheltenham) Limited
7 Rockfield Business Park
Old Station Drive
Leckhampton
Cheltenham
GL53 0AN

Approved by order of the board of trustees on 15 May 2025 and signed on its behalf by:

P Shepherd - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSBARTON THEATRE (1999) LIMITED

Independent examiner's report to the trustees of Kingsbarton Theatre (1999) Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Robert Harris FCA

Kingscott Dix (Cheltenham) Limited
7 Rockfield Business Park
Old Station Drive
Leckhampton
Cheltenham
GL53 0AN

15 May 2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**420**	542
Charitable activities			
Theatre performances		**65,584**	33,867
100 Club		**2,480**	3,150
Bar		**15,401**	11,357
Interest Received		**10**	-
Total		**83,895**	48,916
EXPENDITURE ON			
Charitable activities			
Theatre performances		**48,878**	22,931
100 Club		**1,710**	2,000
Bar		**6,880**	4,789
Other		**20,834**	21,539
Total		**78,302**	51,259
NET INCOME/(EXPENDITURE)		**5,593**	(2,343)
RECONCILIATION OF FUNDS			
Total funds brought forward		**30,603**	32,946
TOTAL FUNDS CARRIED FORWARD		**36,196**	30,603

The notes form part of these financial statements

KINGSBARTON THEATRE (1999) LIMITED

BALANCE SHEET
31 August 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	**445**	-
CURRENT ASSETS			
Stocks	6	**529**	1,096
Debtors	7	**1,738**	791
Cash at bank and in hand		**34,479**	29,688
		36,746	31,575
CREDITORS			
Amounts falling due within one year	8	**(995)**	(972)
NET CURRENT ASSETS		**35,751**	30,603
TOTAL ASSETS LESS CURRENT LIABILITIES		**36,196**	30,603
NET ASSETS		**36,196**	30,603
FUNDS	9		
Unrestricted funds		**36,196**	30,603
TOTAL FUNDS		**36,196**	30,603

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

 continued...

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 August 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2025 and were signed on its behalf by:

P Shepherd - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre equipment and fittings - 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

 continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	**148**	-
Independent examination fees	**996**	972

3. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration during the current or preceding year.

Trustees' expenses

Trustees' expenses of £1,923 (2023 - £807) were reimbursed during the year.

4. STAFF COSTS

The charity did not employ any staff during the current or previous year.

5. TANGIBLE FIXED ASSETS

	Theatre equipment and fittings £
COST	
At 1 September 2023	**52,745**
Additions	**593**
At 31 August 2024	**53,338**
DEPRECIATION	
At 1 September 2023	**52,745**
Charge for year	**148**
At 31 Au	**52**

continued...

gust 2 024	**,** **8** **9** **3**

NET BOOK VALUE

At 31 Au gust 2 024	**4** **4** **5**
At 31 Au gust 2 023	-

continued...

6. STOCKS

	2024	2023
	£	£
Bar stock	**529**	1,096

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	**919**	-
Prepayments	**819**	791
	1,738	791

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	**995**	972

9. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	**30,603**	**5,593**	**36,196**
TOTAL FUNDS	**30,603**	**5,593**	**36,196**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**83,895**	**(78,302)**	**5,593**
TOTAL FUNDS	**83,895**	**(78,302)**	**5,593**

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	32,946	(2,343)	30,603
TOTAL FUNDS	32,94	(2,34	30,60

continued...

		6	3) 3

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,916	(51,259)	(2,343)
TOTAL FUNDS	48,916	(51,259)	(2,343)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the current or previous year.

11. ULTIMATE CONTROLLING PARTY

The charitable company is limited by guarantee and has no share capital. No single party controls the charitable company.

KINGSBARTON THEATRE (1999) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	**-**	5
Fundraising	**420**	537
	420	542
Charitable activities		
Ticket agents	**48,953**	22,735
Theatre hire	**16,581**	11,132
100 Club income	**2,530**	3,150
Bar sales	**15,401**	11,357
Interest Income	**10**	-
	83,475	48,374
Total incoming resources	**83,895**	48,916
EXPENDITURE		
Charitable activities		
Ticket agents	**47,925**	22,931
100 Club prizes	**1,710**	2,000
Bar purchases	**6,880**	4,789
Theatre costs	**953**	-
	57,468	29,720
Other		
Rent	**1,005**	1,005
Rates	**82**	114
Light, heat and power	**4,842**	5,292
Insurances	**1,064**	1,033
Repairs and renewals	**4,181**	3,853
Theatre refurbishment	**-**	2,882
Depreciation	**148**	-

This page does not form part of the statutory financial statements

	11,322	14,179

Support costs

General administration		
Bank charges	**201**	195
Equipment expensed	**122**	1,817
PRS and PPL	**1,477**	798
Software and IT support	**521**	1,344
Sundry expenses	**2,197**	1,317
Carried forward	**4,518**	5,471

KINGSBARTON THEATRE (1999) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2024

		2024	2023
		£	£
General administration			
	Brought forward	**4,518**	5,471
	Telephone and internet	**1,052**	917
	Cleaning and refuse	**1,764**	-
	Printing, postage & stationery	**160**	-
	Subscriptions	**910**	-
	Publicity & Marketing	**100**	-
		8,504	6,388
Governance costs			
	Independent examination fees	**1,008**	972
	Total resources expended	**78,302**	51,259
	Net income/(expenditure)	**5,593**	(2,343)

Accounts

REGISTERED COMPANY NUMBER: 03854232 (England and Wales)
REGISTERED CHARITY NUMBER: 1085828

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

FOR

KINGSBARTON THEATRE (1999) LIMITED

Kingscott Dix (Cheltenham) Limited
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2023

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity as set out in its governing document is to educate the public in all forms of dramatic and musical art particularly by developing, maintaining and operating the Kings Theatre as a venue for live amateur performance.

The main activities undertaken in relation to those purposes are user hire, bar sales and the 100 Club.

We strive, within the constraints of a volunteer run venue, to maximise our reach into the community. Gloucester City Council's Cultural Vision and Strategy 2016-26 recognised us as a community venue. To make the theatre accessible and attractive to potential hirers we operate a very flexible hiring policy with some users hiring it for a single day and others for one or two weeks.

Significant activities

The trustees are pleased to confirm another full year of events has taken place. This has ranged from tribute acts to touring theatre companies, and from pantomimes to prostrate cancer awareness plays, all performed by both local amateur groups and professional artistes. We have a similar programme of events lined up for the forthcoming season.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and fee charging. The purpose of the charity is to utilise the theatre as a community facility for live performances and to educate the public.

Volunteers

The trustees recognise that the charity is highly reliant on the many volunteers who support the Theatre, and wish to thank them for their endeavours during the year.

ACHIEVEMENT AND PERFORMANCE

During the year the charity has carried on with its programme of theatre refurbishment and maintenance. It continues to provide a diverse programme of events for the benefits of the citizens of Gloucester and greatly acknowledges the support it receives from the Council by way of reduced rates as a result of its charitable status.

FINANCIAL REVIEW

The Charity had a deficit for the year of £2,343 (2022 - £3,598). At the year end the charity had total funds of £30,603 (2022 - £32,946).

The trustees have determined that it is prudent to retain 12 months of operating costs in unrestricted reserves to meet unexpected events. The charity is undergoing an extended period of redevelopment of the Kings Theatre. It is dependent on grant monies and donations for part of the works but is required to hold a reserve of cash to fund certain works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 6 October 1999 and registered as a charity. The Charity's governing document are its Articles of Association. As a company limited by guarantee, the organisation has no share capital and the liability of the members on liquidation is limited to £1. In the event that a surplus remains after the realisation of assets, that surplus shall not be distributed to the members, but shall be given or transferred to such other charitable bodies as the members by ordinary resolution decide.

The directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Trustee Board who delegate the day to day operations to their management committee, drawn primarily from regular users of the Theatre.

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03854232 (England and Wales)

Registered Charity number
1085828

Registered office
1 Blacksmiths Ground
Highnam
Gloucester
GL2 8NB

Trustees
S R Davis
P J Richards
M E Wilson
G M Wright (appointed 15.6.23)
P A L Flegg

Company Secretary
M E Wilson

Independent Examiner
Kingscott Dix (Cheltenham) Limited
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

S R Davis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSBARTON THEATRE (1999) LIMITED

Independent examiner's report to the trustees of Kingsbarton Theatre (1999) Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Robert Harris

Kingscott Dix (Cheltenham) Limited
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

11 December 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**542**	589
Charitable activities			
Theatre performances		**33,867**	24,923
100 Club		**3,150**	3,230
Bar		**11,357**	9,897
Other income		**-**	2,667
Total		**48,916**	41,306
EXPENDITURE ON			
Charitable activities			
Theatre performances		**22,931**	13,615
100 Club		**2,000**	2,620
Bar		**4,789**	4,022
Other		**21,539**	24,647
Total		**51,259**	44,904
NET INCOME/(EXPENDITURE)		**(2,343)**	(3,598)
RECONCILIATION OF FUNDS			
Total funds brought forward		**32,946**	36,544
TOTAL FUNDS CARRIED FORWARD		**30,603**	32,946

The notes form part of these financial statements

KINGSBARTON THEATRE (1999) LIMITED

BALANCE SHEET
31 August 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
CURRENT ASSETS			
Stocks	6	**1,096**	558
Debtors	7	**791**	-
Cash at bank and in hand		**29,688**	33,348
		31,575	33,906
CREDITORS			
Amounts falling due within one year	8	**(972)**	(960)
NET CURRENT ASSETS		**30,603**	32,946
TOTAL ASSETS LESS CURRENT LIABILITIES		**30,603**	32,946
NET ASSETS		**30,603**	32,946
FUNDS	9		
Unrestricted funds		**30,603**	32,946
TOTAL FUNDS		**30,603**	32,946

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

S R Davis - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre equipment and fittings - 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	-	5,368
Independent examination fees	972	960

3. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration during the current or preceding year.

Trustees' expenses

Trustees' expenses of £807 (2022 - £2,249) were reimbursed during the year.

4. STAFF COSTS

The charity did not employ any staff during the current or previous year.

5. TANGIBLE FIXED ASSETS

	Theatre equipment and fittings
	£
COST	
At 1 September 2022 and 31 August 2023	52,745
DEPRECIATION	
At 1 September 2022 and 31 August 2023	52,745
NET BOOK VALUE	
At 31 August 2023	-
At 31 August 2022	-

6. STOCKS

	2023	2022
	£	£
Bar stock	1,096	558

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	**791**	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	**972**	960

9. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	**32,946**	**(2,343)**	**30,603**
TOTAL FUNDS	**32,946**	**(2,343)**	**30,603**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**48,916**	**(51,259)**	**(2,343)**
TOTAL FUNDS	**48,916**	**(51,259)**	**(2,343)**

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	36,544	(3,598)	32,946
TOTAL FUNDS	36,544	(3,598)	32,946

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,306	(44,904)	(3,598)
TOTAL FUNDS	41,306	(44,904)	(3,598)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the current or previous year.

11. ULTIMATE CONTROLLING PARTY

The charitable company is limited by guarantee and has no share capital. No single party controls the charitable company.

KINGSBARTON THEATRE 1999 LIMITED

England & Wales - Charity number 1085828

Accounts

REGISTERED COMPANY NUMBER: 03854232 (England and Wales)
REGISTERED CHARITY NUMBER: 1085828

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

FOR

KINGSBARTON THEATRE (1999) LIMITED

Kingscott Dix (Cheltenham) Limited
Chartered Accountants
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2022

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity as set out in its governing document is to educate the public in all forms of dramatic and musical art particularly by developing, maintaining and operating the Kings Theatre as a venue for live amateur performance.

The main activities undertaken in relation to those purposes are user hire, bar sales and the 100 Club.

We strive, within the constraints of a volunteer run venue, to maximise our reach into the community. Gloucester City Council's Cultural Vision and Strategy 2016-26 recognised us as a community venue. To make the theatre accessible and attractive to potential hirers we operate a very flexible hiring policy with some users hiring it for a single day and others for one or two weeks.

Significant activities

As with many other charities, the prior year was heavily impacted by the Covid-19 pandemic. Social distancing measures and local lockdowns meant that the Theatre could not be opened to the public, and most performances were cancelled.

The Trustees are pleased to report that this year saw the Theatre reopen and return to a full programme of events and performances.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and fee charging. The purpose of the charity is to utilise the theatre as a community facility for live performances and to educate the public.

Volunteers

The trustees recognise that the charity is highly reliant on the many volunteers who support the Theatre, and wish to thank them for their endeavours during the year.

ACHIEVEMENT AND PERFORMANCE

During the year, the charity has continued with its programme of Theatre refurbishment and maintenance.

The charity recognises that it has had significant support from Gloucestershire County Council, who have given grants of £2,667 in the year (2021 - £21,052 and 2020 - £10,000) as well as a reduction in rates.

FINANCIAL REVIEW

The Charity had a deficit for the year of £3,598 (2021 - surplus of £75). At the year end the charity had total funds of £32,946 (2021 - £36,544).

The trustees have determined that it is prudent to retain 12 months of operating costs in unrestricted reserves to meet unexpected events. The charity is undergoing an extended period of redevelopment of the Kings Theatre. It is dependent on grant monies and donations for part of the works but is required to hold a reserve of cash to fund certain works.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 6 October 1999 and registered as a charity. The Charity's governing document are its Articles of Association. As a company limited by guarantee, the organisation has no share capital and the liability of the members on liquidation is limited to £1. In the event that a surplus remains after the realisation of assets, that surplus shall not be distributed to the members, but shall be given or transferred to such other charitable bodies as the members by ordinary resolution decide.

The directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Trustee Board who delegate the day to day operations to their management committee, drawn primarily from regular users of the Theatre.

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03854232 (England and Wales)

Registered Charity number
1085828

Registered office
1 Blacksmiths Ground
Highnam
Gloucester
GL2 8NB

Trustees
S R Davis
P J Richards
P W Swales (resigned 30.9.21)
M E Wilson
A N Woods (resigned 10.1.22)
G M Wright (resigned 17.1.22)
P A L Flegg (appointed 7.4.22)
L W Sandall (appointed 29.9.21) (resigned 17.1.22)
J A Howard (appointed 29.9.21) (resigned 11.7.22)

Company Secretary
M E Wilson

Independent Examiner
Kingscott Dix (Cheltenham) Limited
Chartered Accountants
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

Approved by order of the board of trustees on 27 March 2023 and signed on its behalf by:

S R Davis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSBARTON THEATRE (1999) LIMITED

Independent examiner's report to the trustees of Kingsbarton Theatre (1999) Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Robert Harris
Kingscott Dix (Cheltenham) Limited
Chartered Accountants
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

27 March 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**589**	2,017
Charitable activities			
Theatre performances		**24,923**	423
100 Club		**3,230**	3,440
Bar		**9,897**	-
Other income		**2,667**	21,052
Total		**41,306**	26,932
EXPENDITURE ON			
Charitable activities			
Theatre performances		**13,615**	-
100 Club		**2,620**	1,530
Bar		**4,022**	245
Other		**24,647**	25,082
Total		**44,904**	26,857
NET INCOME/(EXPENDITURE)		**(3,598)**	75
RECONCILIATION OF FUNDS			
Total funds brought forward		**36,544**	36,469
TOTAL FUNDS CARRIED FORWARD		**32,946**	36,544

The notes form part of these financial statements

BALANCE SHEET
31 August 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	**-**	5,368
CURRENT ASSETS			
Stocks	6	**558**	521
Cash at bank and in hand		**33,348**	31,615
		33,906	32,136
CREDITORS			
Amounts falling due within one year	7	**(960)**	(960)
NET CURRENT ASSETS		**32,946**	31,176
TOTAL ASSETS LESS CURRENT LIABILITIES		**32,946**	36,544
NET ASSETS		**32,946**	36,544
FUNDS	8		
Unrestricted funds		**32,946**	36,544
TOTAL FUNDS		**32,946**	36,544

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2023 and were signed on its behalf by:

S R Davis - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre equipment and fittings	-	25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	**5,368**	5,368
Independent examination fees	**960**	960

3. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration during the current or preceding year.

Trustees' expenses

Trustees' expenses of £2,249 (2021 - £1,061) were reimbursed during the year.

4. STAFF COSTS

The charity did not employ any staff during the year (2021 - none).

5. TANGIBLE FIXED ASSETS

	Theatre equipment and fittings
	£
COST	
At 1 September 2021 and 31 August 2022	**52,745**
DEPRECIATION	
At 1 September 2021	**47,377**
Charge for year	**5,368**
At 31 August 2022	**52,745**
NET BOOK VALUE	
At 31 August 2022	**-**
At 31 August 2021	5,368

6. STOCKS

	2022	2021
	£	£
Bar stock	**558**	521

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	**960**	960

8. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	**36,544**	**(3,598)**	**32,946**
TOTAL FUNDS	**36,544**	**(3,598)**	**32,946**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**41,306**	**(44,904)**	**(3,598)**
TOTAL FUNDS	**41,306**	**(44,904)**	**(3,598)**

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	Transfers between funds	At 31.8.21
	£	£	£	£
Unrestricted funds				
General fund	27,622	75	8,847	36,544
Revaluation reserve	8,847	-	(8,847)	-
	36,469	75	-	36,544
TOTAL FUNDS	36,469	75	-	36,544

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,932	(26,857)	75
TOTAL FUNDS	26,932	(26,857)	75

continued...

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

10. ULTIMATE CONTROLLING PARTY

The charitable company is limited by guarantee and has no share capital. No single party controls the charitable company.

KINGSBARTON THEATRE (1999) LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	**2**	-
Fundraising	**587**	2,017
	589	2,017
Charitable activities		
Ticket agents	**15,226**	-
Theatre hire	**9,697**	423
100 Club income	**3,230**	3,440
Bar sales	**9,897**	-
	38,050	3,863
Other income		
Covid grants	**2,667**	21,052
Total incoming resources	**41,306**	26,932
EXPENDITURE		
Charitable activities		
Ticket agents	**13,615**	-
100 Club prizes	**2,620**	1,530
Bar purchases	**4,022**	245
	20,257	1,775
Other		
Rent	**754**	1,005
Rates	**141**	22
Light, heat and power	**4,714**	3,027
Insurances	**969**	968
Repairs and renewals	**2,220**	3,052
Theatre refurbishment	**3,560**	7,186
Depreciation	**5,368**	5,368
	17,726	20,628
Support costs		
General administration		
Bank charges	**157**	81
Equipment expensed	**466**	297
PRS and PPL	**-**	344
Software and IT support	**2,280**	1,139
Carried forward	**2,903**	1,861

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2022

	2022	2021
	£	£
General administration		
Brought forward	**2,903**	1,861
Sundry expenses	**2,523**	1,188
Telephone and internet	**535**	445
	5,961	3,494
Governance costs		
Independent examination fees	**960**	960
Total resources expended	**44,904**	26,857
Net (expenditure)/income	**(3,598)**	75

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03854232 (England and Wales)
REGISTERED CHARITY NUMBER: 1085828

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

FOR

KINGSBARTON THEATRE (1999) LIMITED

Kingscott Dix (Cheltenham) Limited
Chartered Accountants
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 August 2021

KINGSBARTON THEATRE (1999) LIMITED

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The purpose of the charity as set out in its governing document is to educate the public in all forms of dramatic and musical art particularly by developing, maintaining and operating the Kings Theatre as a venue for live amateur performance.

The main activities undertaken in relation to those purposes are user hire, bar sales and the 100 Club.

We strive, within the constraints of a volunteer run venue, to maximise our reach into the community. Gloucester City Council's Cultural Vision and Strategy 2016-26 recognised us as a community venue. To make the theatre accessible and attractive to potential hirers we operate a very flexible hiring policy with some users hiring it for a single day and others for one or two weeks.

Significant activities
As with many other charities, this year has been heavily impacted by the Covid-19 pandemic. Social distancing measures and local lockdowns have meant that the Theatre could not be opened to the public, and most performances were cancelled.

The trustees are endeavouring to return to a full programme of events and performances in the coming year.

Public benefit
The trustees have considered the Charity Commission's guidance on public benefit and fee charging. The purpose of the charity is to utilise the Kingsbarton Theatre as a community facility for live performances and to educate the public.

Volunteers
The trustees recognise that the charity is highly reliant on the many volunteers who support the Theatre, and wish to thank them for their endeavours during the year.

ACHIEVEMENT AND PERFORMANCE
As mentioned above, the Covid-19 pandemic has led to the Theatre being closed throughout the year. Despite this, the trustees have used reserves to continue their refurbishment plan, albeit at a reduced level.

During the year, expenditure has been made to professionally refurbish the theatre lights, stage curtains and other areas. An electrical condition report was also commissioned in the year, to ensure such systems remain safe and operational.

The charity recognises that it has had significant support from Gloucestershire County Council, who have given grants of £21,052 in the year (2020 - £10,000) as well as a reduction in rates for the year.

FINANCIAL REVIEW
The Charity had a surplus for the year of £75 (2020 - deficit of £22,778). At the year end the charity had total funds of £36,544 (2020 - £36,469).

The trustees have determined that it is prudent to retain 12 months of operating costs in unrestricted reserves to meet unexpected events. The charity is undergoing an extended period of redevelopment of the Kings Theatre. It is dependent on grant monies and donations for part of the works but is required to hold a reserve of cash to fund certain works.

REPORT OF THE TRUSTEES
for the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT
The organisation is a charitable company limited by guarantee, incorporated on 6 October 1999 and registered as a charity. The Charity's governing document are its Articles of Association. As a company limited by guarantee, the organisation has no share capital and the liability of the members on liquidation is limited to £1. In the event that a surplus remains after the realisation of assets, that surplus shall not be distributed to the members, but shall be given or transferred to such other charitable bodies as the members by ordinary resolution decide.

The directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Trustee Board who delegate the day to day operations to their management committee, drawn primarily from regular users of the Theatre.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
03854232 (England and Wales)

Registered Charity number
1085828

Registered office
1 Blacksmiths Ground
Highnam
Gloucester
GL2 8NB

Trustees
H T W Amphlett (resigned 31.8.21)
S R Davis
D J Perry (resigned 31.8.21)
P J Richards
P W Swales
M E Wilson (appointed 20.10.20)
A N Woods
G M Wright

Company Secretary
M E Wilson

Independent Examiner
Kingscott Dix (Cheltenham) Limited
Chartered Accountants
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Kingsbarton Theatre (1999) Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 14 April 2022 and signed on its behalf by:

S R Davis - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGSBARTON THEATRE (1999) LIMITED

Independent examiner's report to the trustees of Kingsbarton Theatre (1999) Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Robert Harris ACA
Kingscott Dix (Cheltenham) Limited
Chartered Accountants
Malvern View Business Park
Stella Way
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 7DQ

14 April 2022

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**2,017**	1,008
Charitable activities			
Theatre performances		**423**	19,444
100 Club		**3,440**	3,840
Bar		**-**	5,210
Other income		**21,052**	10,000
Total		**26,932**	39,502
EXPENDITURE ON			
Raising funds		**-**	149
Charitable activities			
Theatre performances		**-**	13,025
100 Club		**1,530**	2,015
Bar		**245**	8,755
Other		**25,082**	38,336
Total		**26,857**	62,280
NET INCOME/(EXPENDITURE)		**75**	(22,778)
RECONCILIATION OF FUNDS			
Total funds brought forward		**36,469**	59,247
TOTAL FUNDS CARRIED FORWARD		**36,544**	36,469

The notes form part of these financial statements

KINGSBARTON THEATRE (1999) LIMITED

BALANCE SHEET
31 August 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	**5,368**	10,736
CURRENT ASSETS			
Stocks	6	**521**	766
Cash at bank and in hand		**31,615**	25,687
		32,136	26,453
CREDITORS			
Amounts falling due within one year	7	**(960)**	(720)
NET CURRENT ASSETS		**31,176**	25,733
TOTAL ASSETS LESS CURRENT LIABILITIES		**36,544**	36,469
NET ASSETS		**36,544**	36,469
FUNDS	8		
Unrestricted funds		**36,544**	36,469
TOTAL FUNDS		**36,544**	36,469

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2022 and were signed on its behalf by:

S R Davis - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre equipment and fittings - 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

 continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	**5,368**	5,368
Independent examination fees	**960**	720

3. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration during the current or preceding year.

Trustees' expenses

Trustees' expenses of £1,061 were reimbursed during the year.

4. STAFF COSTS

The charity did not employ any staff during the year (2020 - none).

5. TANGIBLE FIXED ASSETS

	Theatre equipment and fittings
	£
COST	
At 1 September 2020 and 31 August 2021	**52,745**
DEPRECIATION	
At 1 September 2020	**42,009**
Charge for year	**5,368**
At 31 August 2021	**47,377**
NET BOOK VALUE	
At 31 August 2021	**5,368**
At 31 August 2020	10,736

6. STOCKS

	2021	2020
	£	£
Bar stock	**521**	766

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	**960**	720

8. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	Transfers between funds	At 31.8.21
	£	£	£	£
Unrestricted funds				
General fund	**27,622**	**75**	**8,847**	**36,544**
Revaluation reserve	**8,847**	**-**	**(8,847)**	**-**
	36,469	**75**	**-**	**36,544**
TOTAL FUNDS	**36,469**	**75**	**-**	**36,544**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**26,932**	**(26,857)**	**75**
TOTAL FUNDS	**26,932**	**(26,857)**	**75**

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	50,400	(22,778)	27,622
Revaluation reserve	8,847	-	8,847
	59,247	(22,778)	36,469
TOTAL FUNDS	59,247	(22,778)	36,469

continued...

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,502	(62,280)	(22,778)
TOTAL FUNDS	39,502	(62,280)	(22,778)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

10. ULTIMATE CONTROLLING PARTY

The charitable company is limited by guarantee and has no share capital. No single party controls the charitable company.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising	**2,017**	1,008
Charitable activities		
Ticket agents	**-**	13,603
Theatre hire	**423**	5,841
100 Club income	**3,440**	3,840
Bar sales	**-**	5,210
	3,863	28,494
Other income		
Covid grants	**21,052**	10,000
Total incoming resources	**26,932**	39,502
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	**-**	149
Charitable activities		
Ticket agents	**-**	13,025
100 Club prizes	**1,530**	2,015
Bar purchases	**245**	3,090
	1,775	18,130
Other		
Rent	**1,005**	1,005
Rates	**22**	649
Light, heat and power	**3,027**	2,661
Insurances	**968**	1,036
Repairs and renewals	**3,052**	5,581
Theatre refurbishment	**7,186**	22,036
Depreciation	**5,368**	5,368
	20,628	38,336
Support costs		
General administration		
Bank charges	**81**	202
Equipment expensed	**297**	124
PRS and PPL	**344**	666
Software and IT support	**1,139**	2,201
Carried forward	**1,861**	3,193

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 August 2021

	2021 £	2020 £
General administration		
Brought forward	**1,861**	3,193
Sundry expenses	**1,188**	1,368
Telephone and internet	**445**	384
	3,494	4,945
Governance costs		
Independent examination fees	**960**	720
Total resources expended	**26,857**	62,280
Net income/(expenditure)	**75**	(22,778)

This page does not form part of the statutory financial statements

Accounts

Kingsbarton Theatre (1999) Limited

Charity No. 1085828

Company No. 03854232

Trustees' Report and Unaudited Accounts

31 August 2020

Contents

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03854232

Charity No. 1085828

Registered Office

66 Estcourt Road
Gloucester
GL1 3LG

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

H. Amphlett
S. Davis
C. Dunford (Resigned 20 October 2020)
D. Perry
P. Richards
P. Swales
A.N. Woods
G. Wright

Company Secretary

C. Dunford

Accountants

Robert Powell Chartered Accountant
C2 Spinnaker House
Hempsted Lane
Gloucester
GL2 5FD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to educate the public in all forms of dramatic and musical art ‘particularly by developing, maintaining and operating the Kings Theatre as a venue for live amateur performance.
The main activities undertaken in relation to those purposes are users hire, bar sales and the 100 Club.

We strive, within the constraints of a volunteer run venue, to maximise our reach into the community. Gloucester City Council’s Cultural Vision and Strategy 2016-26 recognised us as a community venue. To make the theatre accessible and attractive to potential hirers we operate a very flexible hiring policy with some users hiring it for a single day and others for one or two weeks.

ACHIEVEMENTS AND PERFORMANCE

In recent years the Theatre has benefitted from donations and grant support which has enabled: the seats to be professionally refurbished; the gas boiler and most radiators replaced, and the system controls upgraded; the stage area has been re-boarded and the blacks replaced; stage lighting and sound has been improved; an intruder alarm security system has been installed; IT based ticketing, bar sales and stock control have been introduced and, the public use toilets have been updated. Improvements to the fire alarm arrangements and further new stage lights are intended.

FINANCIAL REVIEW

The Charity had a deficit for the year of £22,778 (2018-19: deficit of £5,391. At 31 August 2020 the charity held total funds of £25,687 (31 August 2019: £43,261).
The trustees have determined to retain 12 months of operating costs in unrestricted reserves to meet unexpected events. The charity is undergoing an extended period of redevelopment of the Kings Theatre. It is dependent on grant monies and donations for part of the works but is required to hold a reserve of cash to fund certain works.
COVID-19: The theatre has not been able to open since the national lockdown in March 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 6 October 1999 and registered as a charity. The Charity's governing document are its Articles of Association. As a company limited by guarantee, the organisation has no share capital and the liability of the members on liquidation is limited to £1. In the event that a surplus remains after the realisation of assets, that surplus shall not be distributed to the members, but shall be given or transferred to such other charitable purposes as the members by ordinary resolution decide.
The directors of the company are also Charity Trustees for the purposes of charity law and under the Company's Articles are known as the Trustee Board who delegate the day to day operations to their management committee, drawn primarily from regular users of the Theatre. The Board is made up of seven trustees (one vacancy at present) and three trustees hold specific offices: Derek Perry Chair, Colin Dunford Company Secretary, Simon Davis Treasurer.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

S. Davis
Trustee
22 March 2021

Independent Examiner's Report to the trustees of Kingsbarton Theatre (1999) Limited

I report to the charity trustees on my examination of the accounts of Kingsbarton Theatre (1999) Limited for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Robert Powell
ICAEW
Robert Powell Chartered Accountant
C2 Spinnaker House
Hempsted Lane
Gloucester

GL2 5FD
22 March 2021

Kingsbarton Theatre (1999) Limited
Statement of Financial Activities

for the year ended 31 August 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	1,008	1,008	743
Charitable activities	4	28,494	28,494	37,970
Other	5	10,000	10,000	-
Total		39,502	39,502	38,713
Expenditure on:				
Raising funds	6	149	149	1,350
Charitable activities	7	18,130	18,130	21,182
Other	8	44,001	44,001	21,572
Total		62,280	62,280	44,104
Net gains on investments		-	-	-
Net expenditure	9	(22,778)	(22,778)	(5,391)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(22,778)	(22,778)	(5,391)
Other gains and losses				
Net movement in funds		(22,778)	(22,778)	(5,391)
Reconciliation of funds:				
Total funds brought forward		59,247	59,247	64,638
Total funds carried forward		36,469	36,469	59,247

Summary Income and Expenditure Account

for the year ended 31 August 2020

	2020	2019
	£	£
Income	39,502	38,713
Gross income for the year	39,502	38,713
Expenditure	56,912	38,736
Depreciation and charges for impairment of fixed assets	5,368	5,368
Total expenditure for the year	62,280	44,104
Net expenditure before tax for the year	(22,778)	(5,391)
Net expenditure for the year	(22,778)	(5,391)

Balance Sheet

at 31 August 2020

Company No. 03854232	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets	11	10,736	16,104
		10,736	16,104
Current assets			
Stocks	12	766	602
Cash at bank and in hand		25,687	43,261
		26,453	43,863
Creditors: Amount falling due within one year	13	(720)	(720)
Net current assets		25,733	43,143
Total assets less current liabilities		36,469	59,247
Net assets excluding pension asset or liability		36,469	59,247
Total net assets		36,469	59,247
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		27,622	50,400
		27,622	50,400
Reserves	14		
Revaluation reserve		8,847	8,847
		8,847	8,847
Total funds		36,469	59,247

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 August 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 22 March 2021

And signed on its behalf by:

S. Davis
Trustee
22 March 2021

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Theatre equipment & fittings 25%% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fundraising	1,008	1,008	743
	1,008	1,008	743

4 Income from charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Theatre agents	13,603	13,603	14,437
Theatre hire	5,841	5,841	9,456
100 Club income	3,840	3,840	3,900
Bar sales	5,210	5,210	10,177
	28,494	28,494	37,970

5 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
City Council Covid-19 grant	10,000	10,000	-
	10,000	10,000	-

6 Expenditure on raising funds

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fundraising trading costs			
Direct costs	149	149	1,350
	149	149	1,350

7 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Expenditure on charitable activities			
Ticket agents	13,025	13,025	14,437
100 Club prizes	2,015	2,015	2,000
Bar purchases	3,090	3,090	4,745
Governance costs			
	18,130	18,130	21,182

8 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Premises costs	32,968	32,968	9,175
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,368	5,368	5,368
General administrative costs	4,945	4,945	5,289
Legal and professional costs	720	720	1,740
	44,001	44,001	21,572

9 Net expenditure before transfers

	2020	2019
This is stated after charging:	£	£
Depreciation of owned fixed assets	5,368	5,368

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Theatre equipment & fittings	Total
	£	£
Cost or revaluation		
At 1 September 2019	52,745	52,745
At 31 August 2020	52,745	52,745
Depreciation and impairment		
At 1 September 2019	36,641	36,641
Depreciation charge for the year	5,368	5,368
At 31 August 2020	42,009	42,009
Net book values		
At 31 August 2020	10,736	10,736
At 31 August 2019	16,104	16,104

12 Stocks

	2020	2019
	£	£
Finished goods	766	602
	766	602

Carrying value analysed by activities	2020	2019
	£	£
Bar stocks	766	602
	766	602

13 Creditors:
amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	720	720
	720	720

14 Movement in funds

	At 1 September 2019	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2020
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	50,400	39,502	(62,280)	27,622
Revaluation Reserves:				
Revaluation fund	8,847	-		8,847
Total revaluation reserves	8,847	-		8,847
Total funds	59,247	39,502	(62,280)	36,469

Purposes and restrictions in relation to the funds:

Revaluation reserves	Represent the amount by which investments exceed their historical cost.

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	10,736	10,736
Net current assets	25,733	25,733
	36,469	36,469

16 Reconciliation of net debt

	At 1 September 2019	Cash flows	New HP/Finance leases	At 31 August 2020
	£	£	£	£
Cash and cash equivalents	43,261	(17,574)		25,687
	43,261	(17,574)	-	25,687
Net debt	43,261	(17,574)	-	25,687

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

for the year ended 31 August 2020

	Unrestricted funds 2020	Total funds 2020	Total funds 2019
	£	£	£
Income and endowments from:			
Donations and legacies			
Fundraising	1,008	1,008	743
	1,008	1,008	743
Charitable activities			
Theatre agents	13,603	13,603	14,437
Theatre hire	5,841	5,841	9,456
100 Club income	3,840	3,840	3,900
Bar sales	5,210	5,210	10,177
	28,494	28,494	37,970
Other			
City Council Covid-19 grant	10,000	10,000	-
	10,000	10,000	-
Total income and endowments	39,502	39,502	38,713
Expenditure on:			
Costs of other trading activities			
Direct costs	149	149	1,350
	149	149	1,350
Total of expenditure on raising funds	149	149	1,350
Charitable activities			
Ticket agents	13,025	13,025	14,437
100 Club prizes	2,015	2,015	2,000
Bar purchases	3,090	3,090	4,745
	18,130	18,130	21,182
Total of expenditure on charitable activities	18,130	18,130	21,182
Premises costs			
Rent	1,005	1,005	1,005
Rates	649	649	711
Light, heat and power	2,661	2,661	2,752
Premises insurances	1,036	1,036	1,001
Premises repairs and maintenance	5,581	5,581	3,706
Theatre refurbishment	22,036	22,036	-
	32,968	32,968	9,175
General administrative costs, including depreciation and amortisation			

Depreciation of Theatre equipment & fittings			5,368	5,368	5,368
Bank charges			202	202	860
Equipment expensed			124	124	1,618
PRS & PPL			666	666	856
Software, IT support and related costs			2,201	2,201	-
Sundry expenses			1,368	1,368	1,542
Telephone and broadband			384	384	413
			10,313	10,313	10,657
Legal and professional costs					
Independent examination fees			720	720	720
Other legal and professional costs			-	-	1,020
			720	720	1,740
Total of expenditure of other costs			44,001	44,001	21,572
Total expenditure			62,280	62,280	44,104
Net gains on investments			-	-	-
Net expenditure			(22,778)	(22,778)	(5,391)
Net expenditure before other gains/(losses)			(22,778)	(22,778)	(5,391)
Other Gains			-	-	-
Net movement in funds			(22,778)	(22,778)	(5,391)
Reconciliation of funds:					
Total funds brought forward	59,247	-	-	59,247	64,638
Total funds carried forward	36,469	-	-	36,469	59,247