

DONCASTER LITTLE THEATRE LIMITED

England & Wales · Charity number 1123020

Details

Status	Registered
Legal form	Charitable company
Company number	06452732
Registered	2008-02-29
Register	View on the Charity Commission register

Contact

Address	1 King Street East Laith Gate Doncaster South Yorkshire England DN1 1JD
Phone	01302340422
Email	boxoffice@doncasterlittletheatre.co.uk
Website	www.doncasterlittletheatre.co.uk

Activities

Objects: THE OBJECTS ARE THE ADVANCING IN DONCASTER AND DISTRICT OF EDUCATION AND APPRECIATION OF THE ARTS AND IN PARTICULAR OF THE ARTS OF DRAMA, MIME, DANCE, SINGING, AND PAGEANTS IN THEIR VARIOUS ASPECTS

Activities: Doncaster Little Theatre offers various forms of entertainment including, plays, shows and films for the local community. Each year one production is taken on tour to the more deprived areas of Doncaster. The Company also provides drama workshops for adult members, children, young people up to the age of eighteen and community groups and schools. Our aim is to promote all forms of theatre.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** DONCASTER AND DISTRICT
- Doncaster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£100,323	£77,530	-	-
2024-03-31	£77,741	£83,634	-	-
2023-03-31	£86,991	£75,384	-	-
2022-03-31	£37,417	£55,869	-	-
2021-03-31	£37,239	£40,051	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER CHARLES BOLUS	Chair	2019-08-02
BARBARA UPTON		2013-11-21
Heather Angela Mears		2025-02-11
KEITH MEARS		2025-03-25
MR D HODSON		2013-06-25
TRACY BOLUS		2025-02-11

DONCASTER LITTLE THEATRE LIMITED

England & Wales - Charity number 1123020

Accounts

Charity registration number 1123020 (England and Wales)

Company registration number 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DONCASTER LITTLE THEATRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Bolus	
	Mr D Hodson	
	Mrs T A Bolus	(Appointed 11 February 2025)
	Mrs H A Mears	(Appointed 11 February 2025)
	Mr K A Mears	(Appointed 25 March 2025)
Secretary	Mrs B Upton	
Charity number	1123020	
Company number	06452732	
Registered office	1 King Street Doncaster DN1 1JD	
Independent examiner	Burton Associates 33 Thorne Road Doncaster DN1 2HD	

DONCASTER LITTLE THEATRE LIMITED

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DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association (its governing documentation), the Companies Act 2006 and "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)".

Objectives and activities

The objectives of Doncaster Little Theatre are: The promotion of the arts, in particular drama, mime, dance and singing, in their various guises, as part of a community arts venue covering the Doncaster area.

The Little Theatre has been developed and run as a Community Arts Venue by its members and volunteers, to enhance the creative life of Doncaster and provide education in, and appreciation of, the Performing Arts. This is achieved through presenting its own productions, delivering workshops and drama lessons to its adult members and young people between the age of 6 and 18 and providing out of school activities for its junior members.

The theatre continues to work to produce shows of a high standard in order to engage the local community in the Arts. The theatre is also encouraging our children and adults to work together to produce high quality shows. We, as trustees, together with our volunteers promote the work of the theatre through open evenings and drama workshops.

The provision of opportunities to act, work back stage, build sets, make props and costume and training in front of house, bar, box office, advertising and technical duties provide valuable life skills for our theatre membership and this will continue as our numbers grow.

The theatre has a 99 seat auditorium with a lounge and bar area with full disabled access facilities, including a hearing loop in the auditorium.

Public benefit

The theatre provides an entertainment venue for the residents of Doncaster and encourages members to improve their skills by providing training on technical, front of house, bar and box office as well as acting workshops and the opportunity to appear on stage in one of the many productions each year.

The Trustees consider that they have complied with the duty in section 4 of the Charities Act 2011 and had due regard to the public benefit guidance issued by the Charity Commission and that we can show this through the work with members and the wider public in promoting the dramatic arts in Doncaster.

Achievements and performance

Significant activities and achievements against objectives

The theatre has been open to full audiences during the year and we have staged some well-received shows which have helped to service the coffers. The Christmas Pantomime, Cinderella was very successful and has enabled the charity to continue to finance other productions which do not provide such significant levels of income as well as top up the savings account. Some dramatic productions have been better attended than others but this is the result of offering some more challenging works. However, the variety of artistic input has been very much appreciated. Our young people have staged three successful shows and we are hoping for another full performance schedule in the forthcoming year. The Company has a number of Artistic Directors who offer a variety of dramatic genres.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Financial review

Review of financial position

The theatre has continued to generate sufficient income to meet its financial needs throughout the period, as in 2024 its primary income was from its theatre activities which generated £98,150 in the year (£76,907 in 2024). While ticket sales increased from £27,068 in 2024 to £51,362 for the year, food and wet sales have decreased from £47,476 in 2024 to £40,469 in 2025.

Overall costs have decreased from £85,714 in 2024 to £77,530 in 2025, the main decrease being in Premises Maintenance, decreasing from £4,637 in 2024 to £988 in 2025. Overall expenses have been managed well and any increases kept to a minimum, particularly in light of the economic inflationary factors encountered during the year.

There was a net surplus in the year of £22,793 (2024 - £7,973 deficit) and the trustees are satisfied with the results for the year.

At the 31 March 2025 unrestricted funds of £62,455 were held (2024 £39,662).

Reserves policy

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to at least 6 months of its anticipated annual direct running costs to enable it to have sufficient resources to enable to react to any adverse situations that may arise. The trustees are pleased to confirm that current levels are well in excess of the 6 months required.

The Trustees are also pleased to report that they are continuing to put money into the Reserve Account in order to support any emergency repairs or similar need. The charity has been able to increase the bank reserves because of the financial success of the pantomime.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly review the risks that the theatre faces both internally and externally. This is exemplified in their Financial Controls Policy.

The main risks that we currently face are:

1. Social and economic factors remain a risk to the theatre. There remains a significant number of people out of work in the Doncaster Borough and this is not thought likely to improve quickly, consequently people's disposable income is not expected to increase. Added to this, the current cost-of-living difficulties are having an adverse effect on what people can afford to spend on leisure activities.
2. Competition also remains a risk in particular Doncaster's New Performance continues to compete for audience members. However, our audience numbers do not seem to be too adversely affected.
3. As a voluntary organisation it is vital that the theatres members provide their support by helping with the daily running of the building and the production of shows. Our volunteer base has increased in number over the past year, however there is still work to be done to retain those we recruit, this is done by offering the highest standard of training we can provide. We need to keep building the number of volunteers to ensure that the theatre can continue to operate and be financially viable. It is important that the Trustees build in some succession planning as some of our key members get older and need to slow down.
4. There is still an observable risk from other amateur companies springing up within the borough's boundaries and some groups continue to use our theatre members for their own productions thus reducing our membership base. This is a threat to the efficient working of our Charity and the recruitment of new members remains paramount.
5. While work continues to be carried out to ensure that the building remains safe and fit for purpose there is now a need to upgrade the toilet facilities and refurbish the lounge area. The Trustees are aware of these issues and need to be astute with the theatre's finances so that these improvements can be made while continuing to meet the charity's ongoing needs.

Governance

Doncaster Little Theatre Limited is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 13th December 2007. It has no share capital and the liability of each member in the event of winding up is limited to £1.

Management

Membership is open to any individual who applies and is approved by the Trustees and signs the members register or consents in writing to become a member.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

This year the Board's make-up has changed slightly. The Artistic Director resigned for health reasons and two people were co-opted to the positions of Safeguarding Office and Sustainability Office. The Company Secretary continues to fill the role of Treasurer as no one else has been able to commit to that position.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C Bolus

Mr D Hodson

Mr A J Clark

(Resigned 29 January 2025)

Mrs T A Bolus

(Appointed 11 February 2025)

Mrs H A Mears

(Appointed 11 February 2025)

Mr K A Mears

(Appointed 25 March 2025)

Statement of trustees responsibilities

The Trustees (who are also the Directors of Doncaster Little Theatre 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).

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.

The trustees' report was approved by the Board of Trustees.

Mr C Bolus

Trustee

16 June 2025

DONCASTER LITTLE THEATRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER LITTLE THEATRE LIMITED

I report to the trustees on my examination of the financial statements of Doncaster Little Theatre Limited (the charity) for the year ended 31 March 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 other than detailed above, no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mr J Smith FCCA

Burton Associates

33 Thorne Road
Doncaster
DN1 2HD

Dated: 16 June 2025

DONCASTER LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Charitable activities	3	98,150	76,907
Investments	4	659	491
Other income	5	1,514	343
Total income		100,323	77,741
Expenditure on:			
Charitable activities	6	77,530	85,714
Total expenditure		77,530	85,714
Net income/(expenditure) and movement in funds		22,793	(7,973)
Reconciliation of funds:			
Fund balances at 1 April 2024		39,662	47,635
Fund balances at 31 March 2025		62,455	39,662

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DONCASTER LITTLE THEATRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		2,906		3,875
Current assets					
Stocks	14	2,275		2,750	
Debtors	15	2,409		954	
Cash at bank and in hand		74,425		59,213	
		79,109		62,917	
Creditors: amounts falling due within one year	16	(19,560)		(27,130)	
Net current assets			59,549		35,787
Total assets less current liabilities			62,455		39,662
The funds of the charity					
Unrestricted funds			62,455		39,662
			62,455		39,662

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16 June 2025

Mr D Hodson
Trustee

Company registration number 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Doncaster Little Theatre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 King Street, Doncaster, DN1 1JD. The charity's principal activity is the provision of a community arts venue in Doncaster.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on the reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

The preparation of financial statements in conformity with FRS 102 requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The actual outcome may diverge from these estimates if other assumptions are made, or other conditions arise.

Significant judgements

In the course of preparing the financial statements, no significant judgements have been made in the process of applying the charity's accounting policies, other than those involving estimations that have had a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and by their nature, will rarely equal the related actual outcome. The charity does not have any key assumptions concerning the future, or other key sources of estimation or uncertainty in the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Notwithstanding this, the following matters should be noted;

In relation to the charity's plant and equipment useful economic lives and residual value of assets have been established using historical experience and an assessment of the nature of the assets involved, again these estimates may need to be revised as circumstances and technology change.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Theatre production		
Ticket sales	51,362	27,068
Food and wet sales	40,469	47,476
Subscriptions	6,319	2,363
	<u>98,150</u>	<u>76,907</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	659	491
	<u>659</u>	<u>491</u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and raffles	1,514	343

6 Expenditure on charitable activities

	Theatre and production 2025 £	Theatre and production 2024 £
Direct costs		
Depreciation and impairment	969	1,292
Rent and room hire	11,501	15,015
Insurance	4,538	4,199
Utilities	7,412	7,832
Telephone	1,122	1,018
Advertising	1,073	1,377
Premesis maintenance	988	4,637
Bank charges	1,302	2,382
Cleaning	5,931	6,361
Equipment repairs	2,008	2,231
General running expenditure	3,710	2,570
Box office productions	7,147	8,114
Bar purchases and catering	24,414	22,994
Legal and professional fees	3,230	3,612
	75,345	83,634
Share of support and governance costs (see note 8)		
Governance	2,185	2,080
	77,530	85,714
Analysis by fund		
Unrestricted funds	77,530	85,714

7 Description of charitable activities

Theatre and production

Theatre productions represents the income and costs attributable to the theatres core and ancillary activities undertaken in the financial period.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,185	2,080
Analysed between:		
Theatre and production	2,185	2,080

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,185	2,080
Depreciation of owned tangible fixed assets	969	1,292

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees (including trustee directors) during the year was:

2025 Number	2024 Number
4	4

The charity is fully dependent upon the time and resources provided by its numerous volunteers and no wages costs have been incurred in the current and preceding financial year.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2024	39,016
At 31 March 2025	39,016
Depreciation and impairment	
At 1 April 2024	35,141
Depreciation charged in the year	969
At 31 March 2025	36,110
Carrying amount	
At 31 March 2025	2,906
At 31 March 2024	3,875

14 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,275	2,750

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	24	288
Other debtors	1,485	-
Prepayments and accrued income	900	666
	2,409	954

16 Creditors: amounts falling due within one year

	Note	2025 £	2024 £
Deferred income	17	6,676	10,017
Trade creditors and accruals		2,185	6,414
Other creditors		10,699	10,699
		19,560	27,130

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

(Continued)

An amount of £10,699.40 had been credited to the company's bank account on 8th March 2024. There was no record of this receipts identity and interrogation of the company's bank providers had been unsuccessful in determining its source.

The balance has been provided for within other creditors and is to be isolated in a separate bank account whilst investigation continues.

17 Deferred income

	2025 £	2024 £
Arising from production ticket sales in advance	6,676	10,017
	<u>6,676</u>	<u>10,017</u>
Deferred income is included in the financial statements as follows:		
	2025 £	2024 £
Deferred income is included within:		
Current liabilities	6,676	10,017
	<u>6,676</u>	<u>10,017</u>
Movements in the year:		
Deferred income at 1 April 2024	10,017	2,813
Released from previous periods	(10,017)	(2,813)
Resources deferred in the year	6,676	10,017
	<u>6,676</u>	<u>10,017</u>
Deferred income at 31 March 2025	6,676	10,017
	<u>6,676</u>	<u>10,017</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of income, donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. .

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	39,662	100,323	(77,530)	62,455
	<u>39,662</u>	<u>100,323</u>	<u>(77,530)</u>	<u>62,455</u>
Previous year:				
	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	47,635	77,741	(85,714)	39,662
	<u>47,635</u>	<u>77,741</u>	<u>(85,714)</u>	<u>39,662</u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	2,906
Current assets/(liabilities)	59,549
	62,455
	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	3,875
Current assets/(liabilities)	35,787
	39,662

20 Operating lease commitments

Lessee

The operating lease commitments relate to a lease of £11,500 per annum to a third party, dated the 22nd September 2011. The lease has been negotiated over a 25 year term and the lease includes a provision for five-yearly rent reviews. There are no options in place for either party to extend the lease terms.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	11,500	11,500
Between two and five years	46,000	46,000
In over five years	71,875	83,375
	129,375	140,875

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

DONCASTER LITTLE THEATRE LIMITED

England & Wales - Charity number 1123020

Accounts

Charity registration number 1123020

Company registration number 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DONCASTER LITTLE THEATRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Bolus Mr D Hodson Mr A J Clark
Secretary	Mrs B Upton
Charity number	1123020
Company number	06452732
Registered office	1 King Street Doncaster DN1 1JD
Independent examiner	Burton Associates Chartered Certified Accountants 33 Thorne Road Doncaster DN1 2HD

DONCASTER LITTLE THEATRE LIMITED

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DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association (its governing documentation), the Companies Act 2006 and "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)".

Objectives and activities

The objectives of Doncaster Little Theatre are: The promotion of the arts, in particular drama, mime, dance and singing, in their various guises, as part of a community arts venue covering the Doncaster area.

The Little Theatre has been developed and run as a Community Arts Venue by its members and volunteers, to enhance the creative life of Doncaster and provide education in, and appreciation of, the Performing Arts. This is achieved through presenting its own productions, delivering workshops and drama lessons to its adult members and young people between the age of 6 and 18 and providing out of school activities for its junior members.

The theatre continues to work to produce shows of a high standard in order to engage the local community in the Arts. The theatre is also encouraging our children and adults to work together to produce high quality shows. We, as trustees, together with our volunteers promote the work of the theatre through open evenings and drama workshops.

The provision of opportunities to act, work back stage, build sets, make props and costume and training in front of house, bar, box office, advertising and technical duties provide valuable life skills for our theatre membership and this will continue as our numbers grow.

The theatre has a 99 seat auditorium with a lounge and bar area with full disabled access facilities, including a hearing loop in the auditorium.

Public benefit

The theatre provides an entertainment venue for the residents of Doncaster and encourages members to improve their skills by providing training on technical, front of house, bar and box office as well as acting workshops and the opportunity to appear on stage in one of the many productions each year.

The Trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 and had due regard to the public benefit guidance issued by the Charity Commission and that we can show this through the work with members and the wider public in promoting the dramatic arts in Doncaster.

Achievements and performance

Significant activities and achievements against objectives

The theatre has been open to full audiences during the year and we have staged some well-received shows which have helped to service the coffers. The Christmas Pantomime, Aladdin was very successful and has enabled the charity to continue to finance other productions which do not provide such significant levels of income. Other dramatic productions have been well attended and the artistic input has been very much appreciated. Our young people have staged three successful shows and we are hoping for another full performance schedule in the forthcoming year. The Company has a number of Artistic Directors who offer a variety of dramatic genres.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Financial review

Review of financial position

The theatre has continued to generate sufficient income to meet its financial needs throughout the period, as in 2023 its primary income was from its theatre activities which generated £76,907 in the year (£83,082 in 2023). While ticket sales fell from £45,073 in 2023 to £27,068 for the year, food and wet sales have increased from £32,574 in 2023 to £47,476 in 2024. The gross profit margin on food and bar sales for 2024 was 51.6% an increase from the 48.6% achieved in 2023.

Overall costs have increased from £76,774 in 2023 to £85,714 in 2024, the main increase being in bar and catering costs, increasing from £16,748 in 2023 to £22,994 in 2024, this is as expected given the increase in bar and catering sales income. Overall expenses have been managed well and increases kept to a minimum, particularly in light of the economic inflationary factors encountered during the year.

There was a net deficit in the year of £7,973 (2023 - £10,218 surplus) and was as expected as the funds generated by the pantomime were used to finance other performances during the year.

At the 31 March 2024 unrestricted funds of £39,662 were held (2023 £47,635).

Reserves policy

It is the policy of the charity that unrestricted funds should be maintained at a level equivalent to at least 6 months of its anticipated annual direct running costs to enable it to have sufficient resources to enable to react to any adverse situations that may arise. The trustees are pleased to confirm that current levels are well in excess of the 6 months required.

The Trustees are also pleased to report that they are continuing to put money into the Reserve Account in order to support any emergency repairs or similar need. The charity has been able to increase the bank reserves because of the financial success of the pantomime.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly review the risks that the theatre faces both internally and externally. This is exemplified in their Financial Controls Policy.

The main risks that we currently face are:

1. Social and economic factors remain a risk to the theatre. There remains a significant number of people out of work in the Doncaster Borough and this is not thought likely to improve quickly, consequently people's disposable income is not expected to increase. Added to this, the current cost-of-living difficulties are having an adverse effect on what people can afford to spend on leisure activities.
2. Competition also remains a risk in particular Doncaster's New Performance continues to compete for audience members. However, our audience numbers do not seem to be too adversely affected.
3. As a voluntary organisation it is vital that the theatres members provide their support by helping with the daily running of the building and the production of shows. Our volunteer base has increased in number over the past year, however there is still work to be done to retain those we recruit, this is done by offering the highest standard of training we can provide. We need to keep building the number of volunteers to ensure that the theatre can continue to operate and be financially viable. It is important that the Trustees build in some succession planning as some of our key members get older and need to slow down.
4. There is still an observable risk from other amateur companies springing up within the borough's boundaries and some groups continue to use our theatre members for their own productions thus reducing our membership base. This is a threat to the efficient working of our Charity and the recruitment of new members remains paramount.
5. While work continues to be carried out to ensure that the building remains safe and fit for purpose there is now a need to upgrade the toilet facilities and refurbish the lounge area. The Trustees are aware of these issues and need to be astute with the theatre's finances so that these improvements can be made while continuing to meet the charity's ongoing needs.

Doncaster Little Theatre Limited is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 13th December 2007. It has no share capital and the liability of each member in the event of winding up is limited to £1.

Membership is open to any individual who applies and is approved by the Trustees and signs the members register or consents in writing to become a member.

Following the resignation of two trustees in June 2023 the Board has remained settled, however in February 2024 the Treasurer retired due to other external pressures, their work has subsequently been taken on by the Company Secretary.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Bolus	(Resigned 5 June 2023)
Mr C Bolus	
G Carpenter	(Resigned 5 June 2023)
Mr D Hodson	
Mr A J Clark	
Ms R Wainwright	(Resigned 8 February 2024)

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees responsibilities

The Trustees (who are also the Directors of Doncaster Little Theatre 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).

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.

The trustees' report was approved by the Board of Trustees.

.....
Mr C Bolus
Trustee

Date:

DONCASTER LITTLE THEATRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER LITTLE THEATRE LIMITED

I report to the trustees on my examination of the financial statements of Doncaster Little Theatre Limited (the charity) for the year ended 31 March 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified a matter of concern in my report because I have concerns that full detail as to the source and application of the following funds received by the charity has been identified.

As detailed in the notes to these financial statements an unrecorded receipt of £10,699.40 has been banked by the charity, the trustees are actively looking to identify the source of the income. Until the source and nature of the income is identified the charity has not recognised the income and full provision has been made for its possible repayment.

I confirm that other than detailed above, no other matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 confirm that there are 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 financial statements to be reached.

Mr J Smith FCCA
Burton Associates

Chartered Certified Accountants
33 Thorne Road
Doncaster
DN1 2HD

Dated:

DONCASTER LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Charitable activities	3	76,907	83,082
Investments	4	491	84
Other income	5	343	3,826
Total income		<u>77,741</u>	<u>86,992</u>
Expenditure on:			
Charitable activities	6	85,714	76,774
Total expenditure		<u>85,714</u>	<u>76,774</u>
Net income/(expenditure) and movement in funds		<u>(7,973)</u>	<u>10,218</u>
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>47,635</u>	<u>37,417</u>
Fund balances at 31 March 2024		<u><u>39,662</u></u>	<u><u>47,635</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DONCASTER LITTLE THEATRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		3,875		5,167
Current assets					
Stocks	14	2,750		1,369	
Debtors	15	954		9,575	
Cash at bank and in hand		59,213		37,076	
		62,917		48,020	
Creditors: amounts falling due within one year	16	(27,130)		(5,552)	
Net current assets			35,787		42,468
Total assets less current liabilities			39,662		47,635
The funds of the charity					
Unrestricted funds			39,662		47,635
			39,662		47,635

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees (directors) acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on

.....
Mr D Hodson
Trustee

Company registration number 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Doncaster Little Theatre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 King Street, Doncaster, DN1 1JD. The charity's principal activity is the provision of a community arts venue in Doncaster.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on the reducing balance
---------------------	-----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

The preparation of financial statements in conformity with FRS 102 requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The actual outcome may diverge from these estimates if other assumptions are made, or other conditions arise.

Significant judgements

In the course of preparing the financial statements, no significant judgements have been made in the process of applying the charity's accounting policies, other than those involving estimations that have had a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and by their nature, will rarely equal the related actual outcome. The charity does not have any key assumptions concerning the future, or other key sources of estimation or uncertainty in the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Notwithstanding this, the following matters should be noted;

In relation to the charity's plant and equipment useful economic lives and residual value of assets have been established using historical experience and an assessment of the nature of the assets involved, again these estimates may need to be revised as circumstances and technology change.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Theatre production		
Ticket sales	27,068	45,073
Food and wet sales	47,476	32,574
Subscriptions	2,363	5,435
	<u>76,907</u>	<u>83,082</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>491</u>	<u>84</u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	585
Donations and raffles	343	3,241
	<u>343</u>	<u>3,826</u>

6 Expenditure on charitable activities

	Theatre and production 2024 £	Theatre and production 2023 £
Direct costs		
Depreciation and impairment	1,292	1,722
Rent and room hire	15,015	16,216
Insurance	4,199	4,079
Utilities	7,832	9,025
Telephone	1,018	1,098
Advertising	1,377	1,389
Premises maintenance	4,637	4,145
Bank charges	2,382	2,033
Cleaning	6,361	4,147
Equipment repairs	2,231	522
General running expenditure	2,570	2,005
Box office productions	8,114	10,553
Bar purchases and catering	22,994	16,748
Legal and professional fees	3,612	1,112
	<u>83,634</u>	<u>74,794</u>
Share of support and governance costs (see note 8)		
Governance	2,080	1,980
	<u>85,714</u>	<u>76,774</u>
Analysis by fund		
Unrestricted funds	<u>85,714</u>	<u>76,774</u>

7 Description of charitable activities

Theatre and production

Theatre productions represents the income and costs attributable to the theatres core and ancillary activities undertaken in the financial period.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	2,080	1,980
Analysed between:		
Theatre and production	2,080	1,980

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,080	1,980
Depreciation of owned tangible fixed assets	1,292	1,722

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees (including trustee directors) during the year was:

2024 Number	2023 Number
4	5

The charity is fully dependent upon the time and resources provided by its numerous volunteers and no wages costs have been incurred in the current and preceding financial year.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2023	39,016
At 31 March 2024	39,016
Depreciation and impairment	
At 1 April 2023	33,849
Depreciation charged in the year	1,292
At 31 March 2024	35,141
Carrying amount	
At 31 March 2024	3,875
At 31 March 2023	5,167

14 Stocks

	2024 £	2023 £
Finished goods and goods for resale	2,750	1,369

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	288	9,506
Prepayments and accrued income	666	69
	954	9,575

16 Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Deferred income	17	10,017	2,813
Trade creditors and accruals		6,414	2,739
Other creditors		10,699	-
		27,130	5,552

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

(Continued)

An amount of £10,699.40 has been credited to the company's bank account on 8th March 2024. There is no record of this receipts identity and interrogation of the company's bank providers has been unsuccessful in determining its source.

The balance has been provided for within other creditors and is to be isolated in a separate bank account whilst investigation continues.

17 Deferred income

	2024 £	2023 £
Arising from production ticket sales in advance	10,017	2,813

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	10,017	2,813
Movements in the year:		
Deferred income at 1 April 2023	2,813	-
Released from previous periods	(2,813)	-
Resources deferred in the year	10,017	2,813
Deferred income at 31 March 2024	10,017	2,813

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of income, donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. .

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	47,635	77,741	(85,714)	39,662
Previous year:				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	37,417	86,992	(76,774)	47,635

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	3,875
Current assets/(liabilities)	35,787
	39,662
	Unrestricted funds 2023 £
At 31 March 2023:	
Tangible assets	5,167
Current assets/(liabilities)	42,468
	47,635

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

DONCASTER LITTLE THEATRE LIMITED

England & Wales - Charity number 1123020

Accounts

Charity registration number 1123020

Company registration number 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DONCASTER LITTLE THEATRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	C Bolus D Hodson Mrs B Upton Mr A C Clark Ms R Wainwright
Secretary	Mrs B Upton
Charity number	1123020
Company number	06452732
Registered office	1 King Street Doncaster DN1 1JD
Independent examiner	Burton Associates Chartered Certified Accountants 33 Thorne Road Doncaster DN1 2HD

DONCASTER LITTLE THEATRE LIMITED

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DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

The objectives of Doncaster Little Theatre are: promotion of the arts and in particular drama, mime, dance and singing in their various aspects, as a community arts venue and across the geographic area of Doncaster.

The Little Theatre was developed and run as a Community Arts Venue by its members as volunteers, to enhance the creative life of Doncaster and provide education in and appreciation of the Performing Arts. This is achieved through presenting its own productions, and delivering workshops and drama lessons to its adult members and young people between the age of 7 and 18, providing out of school activities for its junior members.

The theatre continues to work to produce shows of a high standard in order to engage the local community in the Arts. We are also encouraging our children and adults to work together and they are continuing to produce shows of a high quality. We promote the work of the theatre through Open Evenings and drama workshops.

The provision of opportunities to act, work back stage, build sets, make props and costume and training in front of house, bar, box office, advertising and technical duties provide valuable life skills for our membership and this will continue as our numbers grow.

The theatre has a 99 seat auditorium with a lounge and bar area with full disabled access facilities, including a hearing loop in the auditorium.

The theatre provides an entertainment venue for the residents of Doncaster and encourages members to improve their skills by providing training on technical, front of house, bar and box office as well as acting workshops and the opportunity to appear on stage in one of the many productions each year.

The Trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 and had due regard to the public benefit guidance issued by the Charity Commission and that we can show this through the work with members and the wider public in promoting the dramatic arts in Doncaster.

Achievements and performance

Post-pandemic the theatre has been open to full audiences and we have staged some well-received shows which have helped to replenish the coffers. The Pantomime was very successful when we were able to stage it. Other dramatic productions have been well attended and the artistic input has been very much appreciated. Our young people have staged two successful shows and we are hoping for a full performance schedule in the forthcoming year. The Company has been joined by four new artistic directors so we are able to offer a variety of dramatic genres. There are plans to take a show to the Edinburgh Fringe in August 2022.

Financial review

The Trustees are pleased to report that they are continuing to put money into the Reserve Account in order to support any emergency repairs or similar need. The theatre has been fortunate to receive financial help from Government funded schemes. This money has kept the theatre financially viable.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly review the risks that the theatre faces both internally and externally. This is exemplified in their Financial Controls Policy.

This year the Board has remained settled.

The risks that we currently face are:

1. There remains a significant number of people out of work in the Doncaster Borough and this is not likely to improve with the Pandemic having had serious consequences for many areas of business and therefore people's disposable income. Added to this, the current cost-of-living difficulties are having an adverse effect on what people can afford to spend on leisure activities.

2. Doncaster's New Performance Venue is now fully open again and therefore competes for audience members.

3. As a voluntary organisation it is vital that the members provide their support by helping with the daily running of the building and the production of shows. Our volunteer base has increased in number over the past year and though there is still work to be done to retain those we recruit by offering training of a high standard. We need to keep building our number of volunteers to ensure that the theatre can continue to operate and be financially viable. It is important that the Directors build in some succession planning as some of our key members get older and need to slow down.

4. There is still an observable risk from other amateur companies springing up within the borough's boundaries and some groups continue to use our members for their own productions thus reducing our membership base. This is a threat to the efficient working of our Company so the recruitment of new members remains paramount.

5. Work continues to be carried out to ensure that the building is safe and fit for purpose. The upgrades done during the Pandemic and beyond are helping to ensure the sustainability of the theatre for the future.

Doncaster Little Theatre Limited is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 13th December 2007. It has no share capital and the liability of each member in the event of winding up is limited to £1.

Membership is open to any individual who applies and is approved by the Trustees and signs the members register or consents in writing to become a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Bolus (Resigned 5 June 2023)

C Bolus

G Carpenter (Resigned 5 June 2023)

D Hodson

Mrs B Upton

J J Carpenter (Resigned 12 December 2022)

Mr A C Clark

Ms R Wainwright

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Statement of trustees responsibilities

The Trustees (who are also the Directors of Doncaster Little Theatre 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).

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.

The Trustees' report was approved by the Board of Trustees.

.....
Mrs B Upton
Trustee

Date:

DONCASTER LITTLE THEATRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER LITTLE THEATRE LIMITED

I report to the Trustees on my examination of the financial statements of Doncaster Little Theatre Limited (the charity) for the year ended 31 March 2023.

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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Burton Associates

Chartered Certified Accountants
33 Thorne Road
Doncaster
DN1 2HD

Dated:

DONCASTER LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income and endowments from:</u>			
Charitable activities	3	50,507	36,196
Other trading activities	4	-	8,000
Investments	5	84	11
Other income	6	36,400	19,937
Total income		86,991	64,144
<u>Expenditure on:</u>			
Raising funds	7	1,389	2,000
Charitable activities	8	75,384	55,869
Total expenditure		76,773	57,869
Net income for the year/ Net movement in funds		10,218	6,275
Fund balances at 1 April 2022		37,417	31,142
Fund balances at 31 March 2023		47,635	37,417

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DONCASTER LITTLE THEATRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		5,167		4,759
Current assets					
Stocks	13	1,369		2,588	
Debtors	14	9,575		8,519	
Cash at bank and in hand		37,076		23,351	
		<u>48,020</u>		<u>34,458</u>	
Creditors: amounts falling due within one year	15	<u>(5,552)</u>		<u>(1,800)</u>	
Net current assets			42,468		32,658
Total assets less current liabilities			<u>47,635</u>		<u>37,417</u>
Income funds					
Unrestricted funds			47,635		37,417
			<u>47,635</u>		<u>37,417</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
Mrs B Upton
Trustee

Company registration number 06452732

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Doncaster Little Theatre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 King Street, Doncaster, DN1 1JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Software	20% straight line
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1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% - 33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Ticket sales	26,286	14,753
Room hire	18,786	16,484
Subscriptions	5,435	4,959
	<u>50,507</u>	<u>36,196</u>

4 Other trading activities

	Total 2023 £	Unrestricted funds 2022 £
Government grants	-	8,000
	<u>-</u>	<u>8,000</u>

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	84	11
	<u>84</u>	<u>11</u>

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	585	-
Food and wet sales	32,574	18,760
Donations and raffles	3,241	1,177
	<u>36,400</u>	<u>19,937</u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Advertising	1,389	2,000
	<u>1,389</u>	<u>2,000</u>

8 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Depreciation and impairment	1,722	1,586
Rent and room hire	16,215	16,724
Insurance	4,079	4,817
Utilities	9,025	4,834
Telephone	1,098	1,008
Premises maintenance	4,145	7,243
Bank charges	2,033	1,546
Cleaning	4,147	2,070
Equipment repairs	522	-
General running expenditure	2,005	1,681
Box office productions	10,553	6,278
Bar purchases and catering	16,748	5,815
Independent examination and payroll	1,980	1,800
Legal and professional fees	1,112	467
	<u>75,384</u>	<u>55,869</u>
	<u>75,384</u>	<u>55,869</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
5	6

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2022	36,886
Additions	2,130
At 31 March 2023	39,016
Depreciation and impairment	
At 1 April 2022	32,127
Depreciation charged in the year	1,722
At 31 March 2023	33,849
Carrying amount	
At 31 March 2023	5,167
At 31 March 2022	4,759

13 Stocks

	2023 £	2022 £
Finished goods and goods for resale	1,369	2,588

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	9,506	5,612
Prepayments and accrued income	69	2,907
	<u>9,575</u>	<u>8,519</u>

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	16	2,813	-
Trade creditors		2,739	1,800
		<u>5,552</u>	<u>1,800</u>

16 Deferred income

	2023 £	2022 £
Other deferred income	2,813	-
	<u>2,813</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	2,813	-
	<u>2,813</u>	<u>-</u>
Movements in the year:		
Warning! Figures do not agree by:	2,813	-

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

DONCASTER LITTLE THEATRE LIMITED

England & Wales - Charity number 1123020

Accounts

Charity registration number 1123020

Company registration number 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DONCASTER LITTLE THEATRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

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Secretary	Mrs B Upton	
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Company number	06452732	
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The provision of opportunities to act, work back stage, build sets, make props and costume and training in front of house, bar, box office, advertising and technical duties provide valuable life skills for our membership and this will continue as our numbers grow.

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Achievements and performance

Post-pandemic the theatre has been open to full audiences and we have staged some well-received shows which have helped to replenish the coffers. The Pantomime was very successful when we were able to stage it. Other dramatic productions have been well attended and the artistic input has been very much appreciated. Our young people have staged two successful shows and we are hoping for a full performance schedule in the forthcoming year. The Company has been joined by four new artistic directors so we are able to offer a variety of dramatic genres. There are plans to take a show to the Edinburgh Fringe in August 2022.

Financial review

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DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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The Trustees regularly review the risks that the theatre faces both internally and externally. This is exemplified in their Financial Controls Policy.

This year the Board has remained settled.

The risks that we currently face are:

1. There remains a significant number of people out of work in the Doncaster Borough and this is not likely to improve with the Pandemic having had serious consequences for many areas of business and therefore people's disposable income. Added to this, the current cost-of-living difficulties are having an adverse effect on what people can afford to spend on leisure activities.
2. Doncaster's New Performance Venue is now fully open again and therefore competes for audience members.
3. As a voluntary organisation it is vital that the members provide their support by helping with the daily running of the building and the production of shows. Our volunteer base has increased in number over the past year and though there is still work to be done to retain those we recruit by offering training of a high standard. We need to keep building our number of volunteers to ensure that the theatre can continue to operate and be financially viable. It is important that the Directors build in some succession planning as some of our key members get older and need to slow down.
4. There is still an observable risk from other amateur companies springing up within the borough's boundaries and some groups continue to use our members for their own productions thus reducing our membership base. This is a threat to the efficient working of our Company so the recruitment of new members remains paramount.
5. Work continues to be carried out to ensure that the building is safe and fit for purpose. The upgrades done during the Pandemic and beyond are helping to ensure the sustainability of the theatre for the future.

Doncaster Little Theatre Limited is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 13th December 2007. It has no share capital and the liability of each member in the event of winding up is limited to £1.

Membership is open to any individual who applies and is approved by the Trustees and signs the members register or consents in writing to become a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Bolus

C Bolus

G Carpenter

D Hodson

Mrs B Upton

K Mears

J J Carpenter

(Resigned 5 July 2021)

(Appointed 5 July 2021)

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

Statement of trustees responsibilities

The Trustees (who are also the Directors of Doncaster Little Theatre 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).

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.

The Trustees' report was approved by the Board of Trustees.

Mrs B Upton
Trustee

1 July 2022

DONCASTER LITTLE THEATRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER LITTLE THEATRE LIMITED

I report to the Trustees on my examination of the financial statements of Doncaster Little Theatre Limited (the charity) for the year ended 31 March 2022.

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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Burton Associates

Chartered Certified Accountants
33 Thorne Road
Doncaster
DN1 2HD

Dated: 1 July 2022

DONCASTER LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Charitable activities	3	36,196	3,528
Other trading activities	4	8,000	30,168
Investments	5	11	4
Other income	6	19,937	3,539
Total income		64,144	37,239
<u>Expenditure on:</u>			
Raising funds	7	2,000	924
Charitable activities	8	55,869	39,127
Total expenditure		57,869	40,051
Net income/(expenditure) for the year/ Net movement in funds		6,275	(2,812)
Fund balances at 1 April 2021		31,142	33,954
Fund balances at 31 March 2022		37,417	31,142

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DONCASTER LITTLE THEATRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		4,759		2,243
Current assets					
Stocks	12	2,588		-	
Debtors	13	8,519		2,930	
Cash at bank and in hand		23,351		27,219	
		<u>34,458</u>		<u>30,149</u>	
Creditors: amounts falling due within one year	14	<u>(1,800)</u>		<u>(1,250)</u>	
Net current assets			32,658		28,899
Total assets less current liabilities			<u>37,417</u>		<u>31,142</u>
Income funds					
Unrestricted funds			37,417		31,142
			<u>37,417</u>		<u>31,142</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 1 July 2022

Mrs B Upton
Trustee

Company registration number 06452732

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Doncaster Little Theatre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 King Street, Doncaster, DN1 1JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, even in light of the Covid-19 pandemic. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Software 20% straight line

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment 20% - 33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Ticket sales	14,753	1,025
Room hire	16,484	460
Subscriptions	4,959	2,043
	<u>36,196</u>	<u>3,528</u>

4 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Coronavirus job retention scheme	-	5,117
Government grants	8,000	25,051
Other trading activities	<u>8,000</u>	<u>30,168</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>11</u>	<u>4</u>

6 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Food and wet sales	18,760	828
Donations and raffles	1,177	2,711
	<u>19,937</u>	<u>3,539</u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Other income (Continued)

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	2,000	924
	<u>2,000</u>	<u>924</u>

8 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Staff costs	-	6,864
Depreciation and impairment	1,586	748
Rent and room hire	16,724	11,502
Insurance	4,817	3,696
Utilities	4,834	2,150
Telephone	1,008	1,033
Premises maintenance	7,243	1,295
Bank charges	1,546	151
Cleaning	2,070	272
General running expenditure	1,681	1,518
Box office productions	6,278	2,580
Bar purchases and catering	5,815	4,338
Independent examination and payroll	1,800	2,015
Legal and professional fees	467	965
	<u>55,869</u>	<u>39,127</u>
	<u>55,869</u>	<u>39,127</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	-	1

Employment costs

	2022 £	2021 £
Wages and salaries	-	6,864

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2021	32,784
Additions	4,102
At 31 March 2022	36,886
Depreciation and impairment	
At 1 April 2021	30,541
Depreciation charged in the year	1,586
At 31 March 2022	32,127
Carrying amount	
At 31 March 2022	4,759
At 31 March 2021	2,243

12 Stocks

	2022 £	2021 £
Finished goods and goods for resale	2,588	-

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	5,612	-
Prepayments and accrued income	2,907	2,930
	<u>8,519</u>	<u>2,930</u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,800	1,250
	<u>1,800</u>	<u>1,250</u>

15 Going concern

During and subsequent to the financial year end the charity has been effected by the world wide impact of the Covid-19 virus. The trustees have assessed the impact on the charity and implemented appropriate controls to mitigate the issues arising from the outbreak. The charity is also dependent upon the continued support of its trustees.

The trustees have assessed the charity's current and anticipated ongoing requirements and in their opinion the Covid-19 issues, as far as can be ascertained at present, will not impact on the charity's ability to continue as a going concern for a period of at least twelve months from the date of this report. The trustees also confirms that it is their intention to continue to support the charity throughout this period. Consequently these financial statements have been prepared on the going concern basis.

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

DONCASTER LITTLE THEATRE LIMITED

England & Wales - Charity number 1123020

Accounts

Charity Registration No. 1123020

Company Registration No. 06452732 (England and Wales)

DONCASTER LITTLE THEATRE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
PAGES FOR FILING WITH REGISTRAR

DONCASTER LITTLE THEATRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Bolus C Bolus G Carpenter D Hodson B Upton K Mears
Secretary	B Upton
Charity number	1123020
Company number	06452732
Registered office	1 King Street Doncaster DN1 1JD
Independent examiner	Burton Associates Chartered Certified Accountants 33 Thorne Road Doncaster DN1 2HD

DONCASTER LITTLE THEATRE LIMITED

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DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

The objectives of Doncaster Little Theatre are: promotion of the arts and in particular drama, mime, dance and singing in their various aspects, as a community arts venue and across the geographic area of Doncaster.

The Little Theatre was developed and run as a Community Arts Venue by its members as volunteers, to enhance the creative life of Doncaster and provide education in and appreciation of the Performing Arts. This is achieved through presenting its own productions, and delivering workshops and drama lessons to its adult members and young people between the age of 7 and 18, providing out of school activities for its junior members.

The theatre continues to work to produce shows of a high standard in order to engage the local community in the Arts. We are also encouraging our children and adults to work together and they are continuing to produce shows of a high quality. We will promote the work of the theatre through Open Evenings and drama workshops as soon as this is allowed.

The provision of opportunities to act, work back stage, build sets, make props and costume and training in front of house, bar, box office, advertising and technical duties provide valuable life skills for our membership and this will continue as soon as the current restrictions are lifted.

The theatre has a 99 seat auditorium with a lounge and bar area with full disabled access facilities, including a hearing loop in the auditorium.

The theatre provides an entertainment venue for the residents of Doncaster and encourages members to improve their skills by providing training on technical, front of house, bar and box office as well as acting workshops and the opportunity to appear on stage in one of the many productions each year.

The Trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 and had due regard to the public benefit guidance issued by the Charity Commission and that we can show this through the work with members and the wider public in promoting the dramatic arts in Doncaster.

Achievements and performance

The theatre's activities have been severely curtailed owing to the Government restrictions imposed because of the Covid Pandemic. The theatre has been open to a limited audience as and when allowed and has managed to produce a handful of Black Box Productions with a very reduced cast. Larger cast productions and Lets have been put back to comply with the changing instructions for the Arts' Sector. The Young Lit youth drama group has met as and when it can and the children have rehearsed two one act plays. Of the eleven young people who began work on the Bronze stage of The Arts Award some have fallen by the wayside owing to the repeated lockdowns and only recently have the in-situ moderations begun again. Despite the difficulties the adult membership has remained static and the number of young people has increased.

Financial review

The Trustees are pleased to report that they are continuing to put money into the Reserve Account in order to support any emergency repairs or similar need. The theatre has been fortunate to receive financial help from Government funded schemes. This money has kept the theatre financially viable.

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

Structure, governance and management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees regularly review the risks that the theatre faces both internally and externally.

This year the Board has remained settled.

The risks that we currently face are:

1. There remains a significant number of people out of work in the Doncaster Borough and this is not likely to improve with the Pandemic having serious consequences for many areas of business and therefore people's disposable income.
2. Doncaster's New Performance Venue has not been open during the lockdowns but DLT has only been able to open briefly and with a much-reduced audience therefore the organisation's ability to take money at the Box Office has been severely reduced.
3. As a voluntary organisation it is vital that the members provide their support by helping with the daily running of the building and the production of shows. Our volunteer base has not increased in number over the past year and there is still work to be done to retain those we recruit by offering training of a high standard. We need to keep building our number of volunteers to ensure that the theatre can continue to operate and be financially viable. It is important that the Directors build in some succession planning as some of our key members get older and need to slow down.
4. There is still an observable risk from other amateur companies springing up within the borough's boundaries and some groups continue to use our members for their own productions thus reducing our membership base. This is a threat to the efficient working of our Company so the recruitment of new members remains paramount.
5. Work continues to be carried out to ensure that the building is safe and fit for purpose. The lockdowns have meant that we have been able to upgrade the lighting in the auditorium as well as refurbish the floors to both dressing rooms. We await the fitting of new fire doors to the stage-door exit.

Doncaster Little Theatre Limited is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 13th December 2007. It has no share capital and the liability of each member in the event of winding up is limited to £1.

Membership is open to any individual who applies and is approved by the Trustees and signs the members register or consents in writing to become a member.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Bolus

C Bolus

G Carpenter

S Carr

(Resigned 20 July 2020)

J Chorlton

(Resigned 20 July 2020)

D Hodson

B Upton

K Mears

DONCASTER LITTLE THEATRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Statement of trustees responsibilities

The Trustees (who are also the Directors of Doncaster Little Theatre 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).

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.

The Trustees' report was approved by the Board of Trustees.

.....
B Upton

Trustee

Dated:

DONCASTER LITTLE THEATRE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DONCASTER LITTLE THEATRE LIMITED

I report to the Trustees on my examination of the financial statements of Doncaster Little Theatre Limited (the charity) for the year ended 31 March 2021.

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 financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Burton Associates

Chartered Certified Accountants
33 Thorne Road
Doncaster
DN1 2HD

Dated:

DONCASTER LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>			
Charitable activities	3	3,528	82,937
Other trading activities	4	30,168	1,018
Investments	5	4	21
Other income	6	3,539	27,623
Total income		<u>37,239</u>	<u>111,599</u>
<u>Expenditure on:</u>			
Raising funds	7	<u>924</u>	<u>5,711</u>
Charitable activities	8	<u>39,127</u>	<u>97,446</u>
Total resources expended		<u>40,051</u>	<u>103,157</u>
Net (expenditure)/income for the year/ Net movement in funds		(2,812)	8,442
Fund balances at 1 April 2020		<u>33,954</u>	<u>25,512</u>
Fund balances at 31 March 2021		<u><u>31,142</u></u>	<u><u>33,954</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DONCASTER LITTLE THEATRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		2,243		2,991
Current assets					
Stocks	12	-		2,487	
Debtors	13	2,930		-	
Cash at bank and in hand		27,219		29,226	
		<u>30,149</u>		<u>31,713</u>	
Creditors: amounts falling due within one year	14	<u>(1,250)</u>		<u>(750)</u>	
Net current assets			28,899		30,963
Total assets less current liabilities			<u>31,142</u>		<u>33,954</u>
Income funds					
Unrestricted funds			31,142		33,954
			<u>31,142</u>		<u>33,954</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The director acknowledges his responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
B Upton
Trustee

Company Registration No. 06452732

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Doncaster Little Theatre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 King Street, Doncaster, DN1 1JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, even in light of the Covid-19 pandemic. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Software	20% straight line
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DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% - 33% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Ticket sales	1,025	61,972
Room hire	460	14,271
Subscriptions	2,043	6,694
	<u>3,528</u>	<u>82,937</u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Coronavirus job retention scheme	5,117	-
Government grants	25,051	-
Shop income	-	1,018
Other trading activities	30,168	1,018

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	4	21

6 Other income

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Food and wet sales	828	23,060
Programmes	-	400
Donations and raffles	2,711	4,163
	3,539	27,623

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
<u>Fundraising and publicity</u>		
Advertising	924	5,711

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Raising funds

(Continued)

924	5,711
<u>924</u>	<u>5,711</u>

8 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	6,864	10,142
Depreciation and impairment	748	748
Rent and room hire	11,502	18,128
Insurance	3,696	920
Utilities	2,150	7,850
Telephone	1,033	857
Premises maintenance	1,295	14,364
Bank charges	151	2,048
Cleaning	272	746
Equipment repairs	-	2,062
General running expenditure	1,518	4,001
Box office productions	2,580	23,137
Bar purchases and catering	4,338	10,868
Independent examination and payroll	2,015	750
Legal and professional fees	965	825
	<u>39,127</u>	<u>97,446</u>
	<u>39,127</u>	<u>97,446</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>2</u>
Employment costs	2021 £	2020 £

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10	Employees		(Continued)
	Wages and salaries	6,864	10,142
		<u> </u>	<u> </u>
11	Tangible fixed assets		
			Plant and equipment
			£
	Cost		
	At 1 April 2020		32,784
			<u> </u>
	At 31 March 2021		32,784
			<u> </u>
	Depreciation and impairment		
	At 1 April 2020		29,793
	Depreciation charged in the year		748
			<u> </u>
	At 31 March 2021		30,541
			<u> </u>
	Carrying amount		
	At 31 March 2021		2,243
			<u> </u>
	At 31 March 2020		2,991
			<u> </u>
12	Stocks		
		2021	2020
		£	£
	Finished goods and goods for resale	-	2,487
		<u> </u>	<u> </u>
13	Debtors		
		2021	2020
	Amounts falling due within one year:	£	£
	Prepayments and accrued income	2,930	-
		<u> </u>	<u> </u>
14	Creditors: amounts falling due within one year		
		2021	2020
		£	£
	Trade creditors	1,250	750
		<u> </u>	<u> </u>

DONCASTER LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Going concern

During and subsequent to the financial year end the charity has been effected by the world wide impact of the Covid-19 virus. The trustees have assessed the impact on the charity and implemented appropriate controls to mitigate the issues arising from the outbreak. The charity is also dependent upon the continued support of its trustees.

The trustees have assessed the charity's current and anticipated ongoing requirements and in their opinion the Covid-19 issues, as far as can be ascertained at present, will not impact on the charity's ability to continue as a going concern for a period of at least twelve months from the date of this report. The trustees also confirms that it is their intention to continue to support the charity throughout this period. Consequently these financial statements have been prepared on the going concern basis.

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).