

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

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

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# DONCASTER LITTLE THEATRE LIMITED

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# **DONCASTER LITTLE THEATRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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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**

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### **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

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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

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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 £
<b><u>Income and endowments from:</u></b>			
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
<b>Total income</b>		<u>37,239</u>	<u>111,599</u>
<b><u>Expenditure on:</u></b>			
Raising funds	7	<u>924</u>	<u>5,711</u>
Charitable activities	8	<u>39,127</u>	<u>97,446</u>
<b>Total resources expended</b>		<u>40,051</u>	<u>103,157</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(2,812)	8,442
Fund balances at 1 April 2020		<u>33,954</u>	<u>25,512</u>
<b>Fund balances at 31 March 2021</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	11		2,243		2,991
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,250)</u>		<u>(750)</u>	
Net current assets			28,899		30,963
<b>Total assets less current liabilities</b>			<u>31,142</u>		<u>33,954</u>
<b>Income funds</b>					
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**

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### **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

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### 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
	<hr/>	<hr/>
Other trading activities	30,168	1,018
	<hr/>	<hr/>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	4	21
	<hr/>	<hr/>

### 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
	<hr/>	<hr/>
	3,539	27,623
	<hr/>	<hr/>

### 7 Raising funds

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

# 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

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

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### **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).