

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

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<b>Trustees</b>	Mr C Bolus Mr D Hodson Mr A J Clark
<b>Secretary</b>	Mrs 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 DIRECTOR'S REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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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**

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### **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

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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 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

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### 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

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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 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 £
<b>Income and endowments from:</b>			
Charitable activities	3	76,907	83,082
Investments	4	491	84
Other income	5	343	3,826
<b>Total income</b>		<u>77,741</u>	<u>86,992</u>
<b>Expenditure on:</b>			
Charitable activities	6	85,714	76,774
<b>Total expenditure</b>		<u>85,714</u>	<u>76,774</u>
<b>Net income/(expenditure) and movement in funds</b>		<u>(7,973)</u>	<u>10,218</u>
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		<u>47,635</u>	<u>37,417</u>
<b>Fund balances at 31 March 2024</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	13		3,875		5,167
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	16	(27,130)		(5,552)	
<b>Net current assets</b>			35,787		42,468
<b>Total assets less current liabilities</b>			39,662		47,635
<b>The funds of the charity</b>					
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**

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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. 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**

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### **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

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### 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 £
<b>Theatre production</b>		
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 8)</b>		
Governance	2,080	1,980
	<u>85,714</u>	<u>76,774</u>
<b>Analysis by fund</b>		
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
<b>Analysed between:</b>		
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 £
<b>Cost</b>	
At 1 April 2023	39,016
At 31 March 2024	39,016
<b>Depreciation and impairment</b>	
At 1 April 2023	33,849
Depreciation charged in the year	1,292
At 31 March 2024	35,141
<b>Carrying amount</b>	
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 £
<b>Amounts falling due within one year:</b>		
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

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### 19 Analysis of net assets between funds

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

### 20 Related party transactions

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