

HEBDEN BRIDGE LITTLE THEATRE LIMITED

England & Wales · Charity number 1137500

Details

Status Registered

Legal form Charitable company

Company number [05321715](#)

Registered 2010-08-16

Register [View on the Charity Commission register](#)

Contact

Address Hebden Bridge Little Theatre
Holme Street
Hebden Bridge
West Yorkshire
HX7 8EE

Phone 07796502809

Website www.hebdenbridgelittletheatre.co.uk

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION BY THE ENCOURAGEMENT OF THE ARTS INCLUDING, WITHOUT LIMITATION, THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC

Activities: The object of the charity is to promote, maintain, improve and advance education by the encouragement of the arts including, without limitation, the arts of drama, mime, dance, singing and music.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£59,087	£53,432	-	-
2023-12-31	£54,306	£51,919	-	-
2022-12-31	£35,668	£36,252	-	-
2021-12-31	£31,973	£28,234	-	-
2020-12-31	£20,555	£31,770	-	-

Trustees

Name	Role	Appointed
STEPHEN HIRST	Chair	
ARLENE DUFFY		
GILLIAN MARY WALKER		2022-04-01
HANNAH STOW		2022-04-01
Jenny Gore		2016-06-01
Susan Riches		2016-09-30
TREVOR SMITH		2012-07-20

HEBDEN BRIDGE LITTLE THEATRE LIMITED

England & Wales - Charity number 1137500

Accounts

REGISTERED COMPANY NUMBER: 05321715 (England and Wales)
REGISTERED CHARITY NUMBER: 1137500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Hebden Bridge Little Theatre Limited

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Hebden Bridge Little Theatre Limited

Contents of the Financial Statements
for the Year Ended 31 December 2024

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Hebden Bridge Little Theatre Limited

Report of the Trustees for the Year Ended 31 December 2024

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote, maintain, improve and advance education by encouragement of the arts including without limitation, the arts of drama, mime, dance, singing and music.

The charity aims, objectives and activities are reviewed each year. The review looks at the activities undertaken in the previous year to ensure that benefits have been brought to those groups the charity was set up to help. The review also helps to ensure that our activities remain focused on our stated aims and objectives.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

The charity is grateful for the assistance of around 70 volunteer workers during the year.

ACHIEVEMENT AND PERFORMANCE

As a registered charity the aim of Hebden Bridge Little Theatre is to provide opportunities for people of all race, gender and inclination to express themselves through all the activities in which a theatre is involved. The obvious things are acting and directing but there is a much wider range of activities such as set building, wardrobe props, lighting and other aspects of producing a play as well as the duties of house managing, refreshment serving, bar work and stewarding.

Outside of the roles involved in the direct production of a play there are many other areas where people can be involved such as the maintenance of a building, the organisation of outside events and other ways that can allow people to express themselves.

The theatre has had a busy year in 2024 as we have performed 5 varied plays and ticket sales have increased during the year.

We also continue to hire out the theatre to visiting companies such as light opera, choral society, LGBGTQ+ events, Happy Valley Pride, schools, filmmakers and tribute bands, all of which give a wide variety of people the opportunity to express themselves.

The theatre has undertaken general building maintenance including decorating, new wi-fi system and new stage lighting.

FINANCIAL REVIEW

Financial position

Income has increased this year across all activities to £59,087 (2023 £54,306).

Expenditure has also increased this year to £53,432 from £51,919 with the largest expense being production costs of £23,969 (2023 £16,139).

During the year income has exceeded expenditure by £5,655 (2023 £2,387)

The charity also spent £3,879 (2023 £3,454) on capital additions for new stage lighting and computer equipment.

At present the charity has no restricted funds.

Hebden Bridge Little Theatre Limited

Report of the Trustees for the Year Ended 31 December 2024

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of income to the charity were production income of £32,481 (2023 £32,171); lettings of £15,322 (2023 £6,702) and income from the bar of £9,150 (2023 £6,637).

These funds support the key objectives of the charity to promote, improve and advance the arts and maintain a varied programme of creative arts.

Reserves policy

At the year end the charity had total reserves of £602,289 (2023 £596,634), and free reserves of £45,494 (2023 £39,553). The trustees have established a level of reserves (that is those funds that are freely available) which will allow the charity to operate and meet its objectives and continue as a going concern.

Going concern

The trustees have considered the position regarding going concern.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

Our season of plays runs from January to December so we have 3 more plays planned for 2025. We will also be hosting several other events such as Hebden Bridge Light Opera, Riverside School end of term plays, The Happy Valley Pride Festival, Story Magic Christmas Panto and Hebden Bridge Arts. The Trades Club continues to hire our premises as a Green Room for their performers. We are planning five productions in 2025 as usual and are thinking of resurrecting our Playwrite Festival which is a competition to encourage new writings for the stage.

We continue to staff the theatre with unpaid volunteers although much of the maintenance work is now carried out by paid trades people.

Throughout 2025 we intend to keep upgrading our technical equipment. Approximately 18 lamps will be obsolete in the near future so we intend to change them over the next couple of years. The lighting desk is also no longer fit for purpose and has no technical support from the provider as they have ceased trading; and so this will need to be replaced. We have no intention of doing any further alterations to the building at present.

We are determined to appoint at least 6 new members to our committee this year, hopefully some of whom will be young. We want to encourage younger people to take responsibilities for some of the roles in the theatre to ensure its continuity. It is also our intention to update our constitution for ratification at the next AGM.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a company limited by guarantee which was incorporated on 29 December 2004 and registered as a charity on 16 August 2010. The registered company number is 5321715 and the registered charity number is 1137500.

Charity constitution

The charity is governed by its Memorandum and Articles of Association as amended on 18 June 2010.

Recruitment and appointment of new trustees

To become a trustee of the charity you must be a member of the charity and be approved by the existing trustees. There are currently 7 trustees. The minimum number of trustees is 3 and the maximum is 15. The liability of each member in the event of winding up is limited to £10.

Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed and overseen by the trustees.

Decision making

The trustees make decisions regarding strategic matters, all expenditure and the day to day running of the charity.

Induction and training of new trustees

The policy for inducting new trustees has been agreed and training will be given to new trustees to familiarise themselves with the charity and their obligations.

Related parties

The only related parties are the trustees and Mr R Hirst who is the son of Mr S Hirst (trustee) who has been paid for some work undertaken for the charity. The notes to the accounts include details of the transactions.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. The risks are minimised by the reserves the charity has and that the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05321715 (England and Wales)

Registered Charity number

1137500

Registered office

Holme Street

Hebden Bridge

Halifax

West Yorkshire

HX7 8EE

Trustees

Mrs A Duffy

Ms J Gore

S Hirst

M A Peel (resigned 26.3.2024)

Mrs S Riches

T S Smith

Ms H Stow

Mrs G M Walker

Company Secretary

Ms J Gore

Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Tracy A Kelliher ACA
Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Bankers
Lloyds TSB

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 June 2025 and signed on its behalf by:

Mrs G M Walker - Trustee

Independent Examiner's Report to the Trustees of
Hebden Bridge Little Theatre Limited

Independent examiner's report to the trustees of Hebden Bridge Little Theatre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tracy A Kelliher ACA

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Date:

Hebden Bridge Little Theatre Limited

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,550	7,283
Charitable activities			
Production Income			
		32,481	32,171
Other Income			
		345	1,513
Lettings			
		15,322	6,702
Other trading activities	2	9,150	6,637
Investment income	3	239	-
		<hr/>	<hr/>
Total		59,087	54,306
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Production and Lettings Expenditure		53,432	51,919
		<hr/>	<hr/>
NET INCOME		5,655	2,387
RECONCILIATION OF FUNDS			
Total funds brought forward		596,634	594,247
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>602,289</u>	<u>596,634</u>

The notes form part of these financial statements

Hebden Bridge Little Theatre Limited

Balance Sheet
31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
FIXED ASSETS			
Tangible assets	7	556,795	557,081
CURRENT ASSETS			
Prepayments and accrued income		1,216	1,476
Cash at bank and in hand		47,551	39,649
		48,767	41,125
CREDITORS			
Amounts falling due within one year	8	(3,273)	(1,572)
		45,494	39,553
NET CURRENT ASSETS			
		602,289	596,634
TOTAL ASSETS LESS CURRENT LIABILITIES			
		602,289	596,634
NET ASSETS			
		602,289	596,634
FUNDS			
Unrestricted funds	9	602,289	596,634
TOTAL FUNDS			
		602,289	596,634

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

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

The trustees acknowledge their responsibilities for

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

Hebden Bridge Little Theatre Limited

Balance Sheet - continued

31 December 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:

S Hirst - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 15% on reducing balance
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

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

At present, the charity has no restricted funds.

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

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2.	OTHER TRADING ACTIVITIES	31.12.24	31.12.23
		£	£
	Bar Income	9,150	6,637
		<u> </u>	<u> </u>

3.	INVESTMENT INCOME	31.12.24	31.12.23
		£	£
	Deposit account interest	239	-
		<u> </u>	<u> </u>

4.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):		
		31.12.24	31.12.23
		£	£
	Depreciation - owned assets	4,165	3,961
		<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES		
			Unrestricted fund
			£
	INCOME AND ENDOWMENTS FROM		
	Donations and legacies		7,283
	Charitable activities		
	Production Income		
			32,171
	Other Income		
			1,513
	Lettings		
			6,702
	Other trading activities		6,637
			<u> </u>
	Total		54,306
			<u> </u>

EXPENDITURE ON

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £
	Charitable activities		
	Production and Lettings Expenditure		51,919
			51,919
	NET INCOME		2,387
	RECONCILIATION OF FUNDS		
	Total funds brought forward		594,247
			594,247
	TOTAL FUNDS CARRIED FORWARD		596,634
7.	TANGIBLE FIXED ASSETS		
		Freehold property £	Improvements to property £
			Plant and machinery £
	COST		
	At 1 January 2024	534,627	10,830
	Additions	-	-
		534,627	10,830
	At 31 December 2024	534,627	10,830
	DEPRECIATION		
	At 1 January 2024	-	6,526
	Charge for year	-	645
		-	7,171
	At 31 December 2024	-	7,171
	NET BOOK VALUE		
	At 31 December 2024	534,627	3,659
	At 31 December 2023	534,627	4,304
		534,627	8,092

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	52,533	-	611,990
Additions	-	1,169	3,879
	52,533	1,169	615,869
DEPRECIATION			
At 1 January 2024	42,475	-	54,909
Charge for year	1,509	390	4,165
	43,984	390	59,074
NET BOOK VALUE			
At 31 December 2024	8,549	779	556,795
At 31 December 2023	10,058	-	557,081

The freehold land and property is included in the accounts at its cost value. The trustees are of the opinion that this is a fair reflection of its market value as at 31st December 2024. Accordingly no depreciation has been provided in the financial statements.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Accruals and deferred income	3,273	1,572
	3,273	1,572

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	596,634	5,655	602,289
	596,634	5,655	602,289
TOTAL FUNDS	596,634	5,655	602,289

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,087	(53,432)	5,655
	59,087	(53,432)	5,655
TOTAL FUNDS	59,087	(53,432)	5,655

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	594,247	2,387	596,634
	<u>594,247</u>	<u>2,387</u>	<u>596,634</u>
TOTAL FUNDS	<u>594,247</u>	<u>2,387</u>	<u>596,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,306	(51,919)	2,387
	<u>54,306</u>	<u>(51,919)</u>	<u>2,387</u>
TOTAL FUNDS	<u>54,306</u>	<u>(51,919)</u>	<u>2,387</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	594,247	8,042	602,289
	<u>594,247</u>	<u>8,042</u>	<u>602,289</u>
TOTAL FUNDS	<u>594,247</u>	<u>8,042</u>	<u>602,289</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,393	(105,351)	8,042
	<u>113,393</u>	<u>(105,351)</u>	<u>8,042</u>
TOTAL FUNDS	<u>113,393</u>	<u>(105,351)</u>	<u>8,042</u>

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. RELATED PARTY DISCLOSURES

There are related party transactions in 2024 related to work undertaken by Mr R Hirst (son of Mr S Hirst-trustee). This amounted to £7,433 (2023 £10,892) and related to repair work, window cleaning etc charged at normal market rates. The amounts invoiced had all been paid and there was nothing outstanding at the year end.

11. COMPANY STATUS

The company is registered in England and is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

12. INDEPENDENT EXAMINERS REMUNERATION

Fees payable for the independent examination are £340 (2023 £340).
Fees payable for accountancy services are £800 (2023 £840).

13. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	185	6,334
Membership Income	1,065	949
Grants	300	-
	1,550	7,283
Other trading activities		
Bar Income	9,150	6,637
Investment income		
Deposit account interest	239	-
Charitable activities		
Production Income	32,481	32,171
Lettings	15,322	6,702
Other income	88	63
Centenary book sales	257	1,450
	48,148	40,386
Total incoming resources	59,087	54,306
EXPENDITURE		
Charitable activities		
Rates and water	1,021	480
Insurance	1,286	1,181
Light and heat	6,228	4,033
Telephone	485	576
Postage and stationery	236	138
Sundries	1,062	616
Production costs	23,969	16,139
Ice cream and refreshments	1,492	1,722
Licenses	813	687
Repairs and renewals	5,209	16,158
Cleaning and washroom	3,319	2,652
Bank charges	178	181
Website costs	903	330
Centenary expenses	1,926	1,893
Improvements to property	645	760
Plant and machinery	1,621	1,428
Fixtures and fittings	1,509	1,775
Computer equipment	390	-
	52,292	50,749

This page does not form part of the statutory financial statements

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Support costs		
Governance costs		
Accountancy fees	800	830
Independent examination	340	340
	<hr/>	<hr/>
	1,140	1,170
	<hr/>	<hr/>
Total resources expended	53,432	51,919
	<hr/>	<hr/>
Net income	5,655	2,387
	<hr/> <hr/>	<hr/> <hr/>

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HEBDEN BRIDGE LITTLE THEATRE LIMITED

England & Wales - Charity number 1137500

Accounts

REGISTERED COMPANY NUMBER: 05321715 (England and Wales)
REGISTERED CHARITY NUMBER: 1137500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Hebden Bridge Little Theatre Limited

Enigma Accountants Ltd
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HX1 2EQ

Hebden Bridge Little Theatre Limited

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Hebden Bridge Little Theatre Limited

Report of the Trustees for the Year Ended 31 December 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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Volunteers

The charity is grateful for the assistance of around 40 volunteer workers during the year.

ACHIEVEMENT AND PERFORMANCE

As a registered charity the aim of Hebden Bridge Little Theatre is to provide opportunities for people of all race, gender and inclination to express themselves through all the activities in which a theatre is involved. The obvious things are acting and directing but there is a much wider range of activities such as set building, wardrobe props, lighting and other aspects of producing a play as well as the duties of house managing, refreshment serving, bar work and stewarding.

Outside of the roles involved in the direct production of a play there are many other areas where people can be involved such as the maintenance of a building, the organisation of outside events and other ways that can allow people to express themselves.

The theatre has had a busy year in 2023 as we have performed 5 varied plays and ticket sales have increased during the year.

We also continue to hire out the theatre to visiting companies such as light opera, comedy club, burlesque, schools and filmmakers, all of which give a wide variety of people the opportunity to express themselves.

The theatre has undertaken general building maintenance including entrance corridor refurbishment and new shed.

FINANCIAL REVIEW

Financial position

Income has increased this year across all activities to £54,306 (2022 £35,668).

Expenditure has also increased this year to £51,919 from £36,252 with the largest expense being production costs of £16,139 (2022 £10,738) and repairs of £16,158 (2022 £3,864).

During the year income has exceeded expenditure by £2,387 (2022 deficit of £584.)

The charity also spent £3,454 (2022 £5,325) on capital additions for improvements to property, equipment and fixtures and fittings.

At present the charity has no restricted funds.

Hebden Bridge Little Theatre Limited

Report of the Trustees for the Year Ended 31 December 2023

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of income to the charity were production income of £32,171 (2022 £19,228); lettings of £6,702 (2022 £8,004), donations of £6334 (2022 £1318) and income from the bar of £6,637 (2022 £6,000).

These funds support the key objectives of the charity to promote, improve and advance the arts and maintain a varied programme of creative arts.

Reserves policy

At the year end the charity had total reserves of £596,634 (2022 £594,247), and free reserves of £39,553 (2022 £36,659). The trustees have established a level of reserves (that is those funds that are freely available) which will allow the charity to operate and meet its objectives and continue as a going concern.

Going concern

The trustees have considered the position regarding going concern.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

2024 will be our Centenary year and we have plans for a number of events.

Our season of plays runs from January to December so we have 3 more plays planned for 2024. We will also be hosting several other events such as Hebden Bridge Light Opera, Riverside School End of Term plays in July and December, The Happy Valley Pride Festival, StoryMagic Christmas Panto and Hebden Bridge Arts. The Trades Club continues to hire our premises as a Green Room for their performers. We are planning five productions in 2024 as usual and are thinking of resurrecting our Playwrite! Festival which is a competition to encourage new writings for the stage. We will also continue to rent out our building to other professional shows.

We continue to staff the theatre with unpaid volunteers although much of the maintenance work is now carried out by paid trades people.

We have no plans to build any extensions in the near future but we are looking to upgrade our lighting in the auditorium.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a company limited by guarantee which was incorporated on 29 December 2004 and registered as a charity on 16 August 2010. The registered company number is 5321715 and the registered charity number is 1137500.

Charity constitution

The charity is governed by its Memorandum and Articles of Association as amended on 18 June 2010.

Recruitment and appointment of new trustees

To become a trustee of the charity you must be a member of the charity and be approved by the existing trustees. There are currently 7 trustees. The minimum number of trustees is 3 and the maximum is 15. The liability of each member in the event of winding up is limited to £10.

Organisational structure

The charity is managed and overseen by the trustees.

Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The trustees make decisions regarding strategic matters, all expenditure and the day to day running of the charity.

Induction and training of new trustees

The policy for inducting new trustees has been agreed and training will be given to new trustees to familiarise themselves with the charity and their obligations.

Related parties

The only related parties are the trustees and Mr R Hirst who is the son of Mr S Hirst (trustee) who has been paid for some work undertaken for the charity. The notes to the accounts include details of the transactions.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. The risks are minimised by the reserves the charity has and that the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05321715 (England and Wales)

Registered Charity number

1137500

Registered office

Holme Street

Hebden Bridge

Halifax

West Yorkshire

HX7 8EE

Trustees

Mrs A Duffy

Ms J Gore

S Hirst

M A Peel (resigned 26.3.2024)

Mrs S Riches

T S Smith

Ms H Stow

Mrs G M Walker

Company Secretary

Mrs S Riches

Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Tracy A Kelliher ACA
Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Bankers
Lloyds TSB

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 June 2024 and signed on its behalf by:

Mrs G M Walker - Trustee

Independent Examiner's Report to the Trustees of
Hebden Bridge Little Theatre Limited

Independent examiner's report to the trustees of Hebden Bridge Little Theatre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tracy A Kelliher ACA

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Date:

Hebden Bridge Little Theatre Limited

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		7,283	2,408
Charitable activities			
Production Income			
		32,171	19,228
Other Income			
		1,513	28
Lettings			
		6,702	8,004
Other trading activities	2	6,637	6,000
Total		<u>54,306</u>	<u>35,668</u>
EXPENDITURE ON			
Charitable activities			
Production and Lettings Expenditure		51,919	36,252
NET INCOME/(EXPENDITURE)		2,387	(584)
RECONCILIATION OF FUNDS			
Total funds brought forward		594,247	594,831
TOTAL FUNDS CARRIED FORWARD		<u><u>596,634</u></u>	<u><u>594,247</u></u>

The notes form part of these financial statements

Hebden Bridge Little Theatre Limited

Balance Sheet
31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	6	557,081	557,588
CURRENT ASSETS			
Prepayments and accrued income		1,476	923
Cash at bank and in hand		39,649	38,361
		41,125	39,284
NET CURRENT ASSETS		41,125	39,284
TOTAL ASSETS LESS CURRENT LIABILITIES		598,206	596,872
ACCRUALS AND DEFERRED INCOME	7	(1,572)	(2,625)
NET ASSETS		596,634	594,247
FUNDS			
Unrestricted funds	8	596,634	594,247
TOTAL FUNDS		596,634	594,247

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2024 and were signed on its behalf by:

S Hirst - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 15% on reducing balance
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

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

Fund accounting

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

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

At present, the charity has no restricted funds.

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

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. OTHER TRADING ACTIVITIES

31.12.23	31.12.22
£	£
Bar Income	6,000
<u>6,637</u>	<u>6,000</u>

3. NET INCOME/(EXPENDITURE)

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

31.12.23	31.12.22
£	£
Depreciation - owned assets	4,053
<u>3,961</u>	<u>4,053</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

Expenses of £157 (2022: Nil) were paid to the trustees during the year.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,408
Charitable activities	
Production Income	
	19,228
Other Income	
	28
Lettings	
	8,004
Other trading activities	6,000
Total	<u>35,668</u>
EXPENDITURE ON	
Charitable activities	
Production and Lettings Expenditure	<u>36,252</u>
NET INCOME/(EXPENDITURE)	(584)

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	594,831

TOTAL FUNDS CARRIED FORWARD	594,247

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2023	534,627	8,090	13,577	52,242	608,536
Additions	-	2,740	423	291	3,454
	_____	_____	_____	_____	_____
At 31 December 2023	534,627	10,830	14,000	52,533	611,990
	_____	_____	_____	_____	_____
DEPRECIATION					
At 1 January 2023	-	5,766	4,481	40,701	50,948
Charge for year	-	760	1,427	1,774	3,961
	_____	_____	_____	_____	_____
At 31 December 2023	-	6,526	5,908	42,475	54,909
	_____	_____	_____	_____	_____
NET BOOK VALUE					
At 31 December 2023	534,627	4,304	8,092	10,058	557,081
	_____	_____	_____	_____	_____
At 31 December 2022	534,627	2,324	9,096	11,541	557,588
	_____	_____	_____	_____	_____

The freehold land and property is included in the accounts at its cost value. The trustees are of the opinion that this is a fair reflection of its market value at both 31st December 2022 and 2023. Accordingly no depreciation has been provided in the financial statements.

7. ACCRUALS AND DEFERRED INCOME

	31.12.23 £	31.12.22 £
Accruals and deferred income	1,572	2,625
	_____	_____

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	594,247	2,387	596,634
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>594,247</u>	<u>2,387</u>	<u>596,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,306	(51,919)	2,387
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,306</u>	<u>(51,919)</u>	<u>2,387</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	594,831	(584)	594,247
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>594,831</u>	<u>(584)</u>	<u>594,247</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,668	(36,252)	(584)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,668</u>	<u>(36,252)</u>	<u>(584)</u>

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	594,831	1,803	596,634
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>594,831</u>	<u>1,803</u>	<u>596,634</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,974	(88,171)	1,803
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>89,974</u>	<u>(88,171)</u>	<u>1,803</u>

9. RELATED PARTY DISCLOSURES

There are related party transactions in 2023 related to work undertaken by Mr R Hirst (son of Mr S Hirst-trustee). This amounted to £10,892 (2022 £2,777) and related to repair work, window cleaning etc charged at normal market rates. The amounts invoiced had all been paid and there was nothing outstanding at the year end.

There was also a payment of £Nil (2022 £50) to Ms H Stow relating to theatre management. This was also charged at normal market rates.

10. COMPANY STATUS

The company is registered in England and is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. INDEPENDENT EXAMINERS REMUNERATION

Fees payable for the independent examination are £340 (2022 £300).

Fees payable for accountancy services are £830 (2022 £780).

12. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,334	1,318
Membership Income	949	1,090
	7,283	2,408
Other trading activities		
Bar Income	6,637	6,000
Charitable activities		
Production Income	32,171	19,228
Lettings	6,702	8,004
Other income	63	28
Centenary book sales	1,450	-
	40,386	27,260
Total incoming resources	54,306	35,668
 EXPENDITURE		
Charitable activities		
Rates and water	480	661
Insurance	1,181	1,970
Light and heat	4,033	4,091
Telephone	576	589
Postage and stationery	138	281
Sundries	616	989
Production costs	16,139	10,738
Ice cream and refreshments	1,722	1,331
Licenses	687	1,036
Repairs and renewals	16,158	3,864
Cleaning and washroom	2,652	1,527
Bank charges	181	158
Website costs	330	480
Centenary book printing	1,893	-
Event management	-	3,405
Improvements to property	760	410
Plant and machinery	1,428	1,605
Fixtures and fittings	1,775	2,037
	50,749	35,172
Support costs		

This page does not form part of the statutory financial statements

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Support costs		
Governance costs		
Accountancy fees	830	780
Independent examination	340	300
	<hr/>	<hr/>
	1,170	1,080
	<hr/>	<hr/>
Total resources expended	51,919	36,252
	<hr/>	<hr/>
Net income/(expenditure)	2,387	(584)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

HEBDEN BRIDGE LITTLE THEATRE LIMITED

England & Wales - Charity number 1137500

Accounts

REGISTERED COMPANY NUMBER: 05321715 (England and Wales)
REGISTERED CHARITY NUMBER: 1137500

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Hebden Bridge Little Theatre Limited

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Hebden Bridge Little Theatre Limited

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for the Year Ended 31 December 2022

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Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote, maintain, improve and advance education by encouragement of the arts including without limitation, the arts of drama, mime, dance, singing and music.

The charity aims, objectives and activities are reviewed each year. The review looks at the activities undertaken in the previous year to ensure that benefits have been brought to those groups the charity was set up to help. The review also helps to ensure that our activities remain focused on our stated aims and objectives.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

The charity is grateful for the assistance of around 50 volunteer workers during the year.

ACHIEVEMENT AND PERFORMANCE

As a registered charity the aim of Hebden Bridge Little Theatre is to provide opportunities for people of all race, gender and inclination to express themselves through all the activities in which a theatre is involved. The obvious things are acting and directing but there is a much wider range of activities such as set building, wardrobe props, lighting and other aspects of producing a play as well as the duties of house managing, refreshment serving, bar work and stewarding.

Outside of the roles involved in the direct production of a play there are many other areas where people can be involved such as the maintenance of a building, the organisation of outside events and other ways that can allow people to express themselves.

The theatre has had a busy year in 2022 as we have performed 5 varied plays and ticket sales have increased during the year. Membership has also increased in 2022 and we have attracted new actors, particularly for the Shakespeare play.

We also continue to hire out the theatre to visiting companies such as light opera, comedy club, burlesque, schools and filmmakers, all of which give a wide variety of people the opportunity to express themselves.

The theatre has undertaken general building maintenance including new signage and a new shed and we have some further refurbishment plans for 2023.

FINANCIAL REVIEW

Financial position

Income has increased this year across all activities to £35,668 (2021 £31,973). In 2021 the theatre was only open for part of the year and it received £23,004 in grants. There were no grants received this year.

Expenditure has also increased this year to £36,252 from £28,234 with the largest expense being production costs of £10,738 (2021 £4,038). Repairs this year have decreased to £3,864 from 10,854 in 2021. The theatre has also spent £3,405 this year on theatre management (2021 £773).

During the year expenditure has exceeded income by £584 (2021 surplus of £3,739).

The charity also spent £5,325 (2021 £2,785) on capital additions for equipment and fixtures and fittings.

At present the charity has no restricted funds.

Hebden Bridge Little Theatre Limited

Report of the Trustees for the Year Ended 31 December 2022

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of income to the charity were production income of £19,228 (2021 £4,690); lettings of £8,004 (2021 £2,759) and donations from the bar of £6,000 (2021 £500).

These funds support the key objectives of the charity to promote, improve and advance the arts and maintain a varied programme of creative arts.

Reserves policy

At the year end the charity had total reserves of £594,247 (2021 £594,831), and free reserves of £36,659 (2021 £38,515). The trustees have established a level of reserves (that is those funds that are freely available) which will allow the charity to operate and meet its objectives and continue as a going concern.

Going concern

The trustees have considered the position regarding going concern.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

During 2023 we intend to continue to put on live performances, attract new performers and encourage them to contribute to different aspects of theatre life.

2024 will be our Centenary year and we have plans for a number of events alongside our normal 5 plays.

We also plan to revamp our entrance area and refurbish the entrance corridor and lounge. We want to change the lighting in this area to create a better ambience.

We will also continue letting out the theatre to outside groups to provide additional income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a company limited by guarantee which was incorporated on 29 December 2004 and registered as a charity on 16 August 2010. The registered company number is 5321715 and the registered charity number is 1137500.

Charity constitution

The charity is governed by its Memorandum and Articles of Association as amended on 18 June 2010.

Recruitment and appointment of new trustees

To become a trustee of the charity you must be a member of the charity and be approved by the existing trustees. There are currently 8 trustees. The minimum number of trustees is 3 and the maximum is 15. The liability of each member in the event of winding up is limited to £10.

Organisational structure

The charity is managed and overseen by the trustees.

Decision making

The trustees make decisions regarding strategic matters, all expenditure and the day to day running of the charity.

Induction and training of new trustees

The policy for inducting new trustees has been agreed and training will be given to new trustees to familiarise themselves with the charity and their obligations.

Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The only related parties are the trustees and Mr R Hirst who is the son of Mr S Hirst (trustee) who has been paid for some work undertaken for the charity. The notes to the accounts include details of the transactions.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. The risks are minimised by the reserves the charity has and that the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05321715 (England and Wales)

Registered Charity number

1137500

Registered office

Holme Street
Hebden Bridge
Halifax
West Yorkshire
HX7 8EE

Trustees

Mrs A Duffy

Ms J Gore

S Hirst

M A Peel

Mrs S Riches

T S Smith

Ms H Stow (appointed 1.4.2022)

Mrs G M Walker (appointed 1.4.2022)

Company Secretary

Mrs S Riches

Independent Examiner

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Bankers

Lloyds TSB

Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Hebden Bridge 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 April 2023 and signed on its behalf by:

Mrs G M Walker - Trustee

Independent Examiner's Report to the Trustees of
Hebden Bridge Little Theatre Limited

Independent examiner's report to the trustees of Hebden Bridge Little Theatre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tracy A Kelliher ACA
Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Date:

Hebden Bridge Little Theatre Limited

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,408	1,020
Charitable activities			
Production Income			
		19,228	4,690
Other Income			
		28	23,004
Lettings			
		8,004	2,759
Other trading activities	2	6,000	500
Total		<u>35,668</u>	<u>31,973</u>
EXPENDITURE ON			
Charitable activities			
Production and Lettings Expenditure		<u>36,252</u>	<u>28,234</u>
NET INCOME/(EXPENDITURE)		(584)	3,739
RECONCILIATION OF FUNDS			
Total funds brought forward		594,831	591,092
TOTAL FUNDS CARRIED FORWARD		<u><u>594,247</u></u>	<u><u>594,831</u></u>

The notes form part of these financial statements

Hebden Bridge Little Theatre Limited

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	6	557,588	556,316
CURRENT ASSETS			
Prepayments and accrued income		923	1,775
Cash at bank and in hand		38,361	38,445
		39,284	40,220
NET CURRENT ASSETS		39,284	40,220
TOTAL ASSETS LESS CURRENT LIABILITIES		596,872	596,536
ACCRUALS AND DEFERRED INCOME	7	(2,625)	(1,705)
NET ASSETS		594,247	594,831
FUNDS	8		
Unrestricted funds		594,247	594,831
TOTAL FUNDS		594,247	594,831

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 April 2023 and were signed on its behalf by:

S Hirst - Trustee

The notes form part of these financial statements

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 15% on reducing balance
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

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

Fund accounting

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

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

At present, the charity has no restricted funds.

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

Grants

Government grants of £23,004 were received in 2021 via Calderdale Council to provide funds to assist the charity during the COVID-19 pandemic. The grants were unconditional and have been recognised as income in the financial statements. There were no grants receivable in 2022.

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2.	OTHER TRADING ACTIVITIES	31.12.22	31.12.21
		£	£
	Bar Income	6,000	500
		<u> </u>	<u> </u>

3.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):		
		31.12.22	31.12.21
		£	£
	Depreciation - owned assets	4,053	3,827
		<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,020
Charitable activities	
Production Income	
	4,690
Other Income	
	23,004
Lettings	
	2,759
Other trading activities	500
Total	<u>31,973</u>
EXPENDITURE ON	
Charitable activities	
Production and Lettings Expenditure	<u>28,234</u>
NET INCOME	3,739

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	591,092
TOTAL FUNDS CARRIED FORWARD	594,831

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2022	534,627	8,090	8,665	51,829	603,211
Additions	-	-	4,912	413	5,325
	534,627	8,090	13,577	52,242	608,536
DEPRECIATION					
At 1 January 2022	-	5,356	2,875	38,664	46,895
Charge for year	-	410	1,606	2,037	4,053
	-	5,766	4,481	40,701	50,948
NET BOOK VALUE					
At 31 December 2022	534,627	2,324	9,096	11,541	557,588
At 31 December 2021	534,627	2,734	5,790	13,165	556,316

The freehold land and property is included in the accounts at its cost value. The trustees are of the opinion that this is a fair reflection of its market value at both 31st December 2021 and 2022. Accordingly no depreciation has been provided in the financial statements.

7. ACCRUALS AND DEFERRED INCOME

	31.12.22 £	31.12.21 £
Accruals and deferred income	2,625	1,705

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	594,831	(584)	594,247
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>594,831</u>	<u>(584)</u>	<u>594,247</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,668	(36,252)	(584)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,668</u>	<u>(36,252)</u>	<u>(584)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	591,092	3,739	594,831
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>591,092</u>	<u>3,739</u>	<u>594,831</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,973	(28,234)	3,739
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>31,973</u>	<u>(28,234)</u>	<u>3,739</u>

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	591,092	3,155	594,247
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>591,092</u>	<u>3,155</u>	<u>594,247</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,641	(64,486)	3,155
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,641</u>	<u>(64,486)</u>	<u>3,155</u>

9. RELATED PARTY DISCLOSURES

There are related party transactions in 2022 related to work undertaken by Mr R Hirst (son of Mr S Hirst-trustee).

This amounted to £2,777 (2021 £3,949) and related to repair work, window cleaning etc charged at normal market rates. The amounts invoiced had all been paid and there was nothing outstanding at the year end.

There was also a payment of £50 to Ms H Stow in 2022 relating to theatre management. This was also charged at normal market rates.

10. COMPANY STATUS

The company is registered in England and is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

Hebden Bridge Little Theatre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. INDEPENDENT EXAMINERS REMUNERATION

Fees payable for the independent examination are £300 (2021 £300).

Fees payable for accountancy services are £780 (2021 £720).

12. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,318	-
Membership Income	1,090	1,020
	2,408	1,020
Other trading activities		
Bar Income	6,000	500
Charitable activities		
Production Income	19,228	4,690
Lettings	8,004	2,759
Other income	28	-
Covid 19 grant	-	23,004
	27,260	30,453
Total incoming resources	35,668	31,973
 EXPENDITURE		
Charitable activities		
Rates and water	661	335
Insurance	1,970	2,058
Light and heat	4,091	2,640
Telephone	589	576
Postage and stationery	281	134
Sundries	989	161
Production costs	10,738	4,038
Ice cream and refreshments	1,331	251
Licenses	1,036	210
Repairs and renewals	3,864	10,854
Cleaning and washroom	1,527	890
Bank charges	158	102
Website costs	480	365
Event management	3,405	773
Improvements to property	410	482
Plant and machinery	1,605	1,021
Fixtures and fittings	2,037	2,324
	35,172	27,214
Support costs		
Governance costs		
Accountancy fees	780	720
Carried forward	780	720

This page does not form part of the statutory financial statements

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Governance costs		
Brought forward	780	720
Independent examination	300	300
	<u>1,080</u>	<u>1,020</u>
Total resources expended	<u>36,252</u>	<u>28,234</u>
Net (expenditure)/income	<u>(584)</u>	<u>3,739</u>

This page does not form part of the statutory financial statements

HEBDEN BRIDGE LITTLE THEATRE LIMITED

England & Wales - Charity number 1137500

Accounts

REGISTERED COMPANY NUMBER: 05321715 (England and Wales)
REGISTERED CHARITY NUMBER: 1137500

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Hebden Bridge Little Theatre Limited

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 31 December 2021

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Report of the Trustees
for the Year Ended 31 December 2021

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote, maintain, improve and advance education by the encouragement of the arts including, without limitation, the arts of drama, mime, dance, singing and music.

The charity aims, objectives and activities are reviewed each year. The review looks at the activities undertaken in the previous year to ensure that benefits have been brought to those groups the charity was set up to help. The review also helps to ensure that our activities remain focused on our stated aims and objectives.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

The charity is grateful for the assistance of around 50 volunteer workers during the year.

ACHIEVEMENT AND PERFORMANCE

As a registered charity the aim of Hebden Bridge Little Theatre is to provide opportunities for people of all race, gender and inclination to express themselves through all the activities in which a theatre is involved. The obvious things are acting and directing but there is a much wider range of activities such as set building, wardrobe props, lighting and other aspects of producing a play as well as the duties of house managing, refreshment serving, bar work and stewarding.

Outside of the roles involved in the direct production of a play there are many other areas where people can be involved such as the maintenance of a building, the organisation of outside events and other ways that can allow people to express themselves.

In a normal year we would produce five plays of our own and a Christmas concert; our theatre choir would rehearse weekly and perform both at the theatre and at outside events; our social play reading group would meet monthly and there would be lots of visiting companies performing including school concerts, pantomime, burlesque, and filmmakers, all of which give people of all ages the opportunity to express themselves.

Covid restrictions have prevented the theatre from carrying out its usual busy schedule and during the year the focus has been on general maintenance. However we were able to produce one play in December 2021 which involved a cast of fourteen, a director and co director, several back stage staff and twenty stewards and house managers during the weeks' performance. A visiting group also performed a pantomime over a period of four days.

An open day was held in November which drew in a lot of people interested in becoming involved with the theatre.

Report of the Trustees
for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial position

Due to enforced closure by the Covid pandemic there have been only one production in each of the last two years rather than five productions during pre covid years. Income from productions has fallen by £2542 from the previous year due to the lack of season ticket sales.

Income from lettings has also been hit by the covid pandemic and lockdowns with lettings only able to take place for around four months of the year. Lettings income was £2759 (2020 £2683) compared to a full years lettings in 2019 of £9444.

These falls have been partly offset by the receipt of government grants of £23004 (2020 £10000).

Overall income has increased by £11418 due to the increased government support during the year.

Expenditure has remained similar to the previous year at £28234 compared to £31770 with the largest element being repairs and renewals at £10854 (2020 £15184). The charity has used the enforced closure periods to undertake significant maintenance work. This year there was expenditure on finalising refurbishment to the patio area adjacent to the canal and the path and steps of £2420, on upholstery cleaning of £2662 and on replacing carpets in the seating areas of £3100. In 2020 there was £8714 spent on refurbishment of the patio area adjacent to the canal including new railings.

Overall during the year income has exceeded expenditure by £3739 (2020 excess of expenditure over income £11215)

The charity has no restricted funds at present.

Principal funding sources

The principal funding sources of income to the trust were production income of £4690 (2020 £7232); lettings of £2759 (2020 £2683) with the largest element being government Covid-19 grants of £23004 (2020 £10000). These funds support the key objectives of the charity to promote, improve and advance the arts and maintain a varied programme of creative arts.

Reserves policy

At the year end the charity had total reserves of £594,831 (2020 £591,092) and free reserves of £38,515 (2020 £33,734). The trustees have established a level of reserves (that is those funds that are freely available) which will allow the charity to operate and meet its objectives and continue as a going concern.

This policy has served the charity well during the current pandemic.

Going concern

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The trustees have looked at forecasts and with the assistance of government grants are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

The charity is hoping to resume normal theatre production in 2022 where plays have been pencilled in and a host of people are wanting to come in to use the theatre's facilities. Membership for 2022 looks to be higher than for previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee which was incorporated on 29th December 2004 and registered as a charity on 16th August 2010. The registered company number is 5321715 and the registered charity number is 1137500.

Charity constitution

The charity is governed by its Memorandum and Articles of Association as amended on 18th June 2010.

Recruitment and appointment of new trustees

To become a trustee of the charity you must be a member of the charity and be approved by the existing trustees. There are currently 7 trustees. The minimum number of trustees is 3 and the maximum 15. The liability of each member in the event of winding up is limited to £10.

Organisational structure

The charity is managed and overseen by the trustees.

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The trustees make decisions regarding strategic matters, all expenditure and the day to day running of the charity.

Induction and training of new trustees

The policy for inducting new trustees has been agreed and training will be given to new trustees to familiarise themselves with the charity and their obligations.

Related parties

The only related parties are the trustees and Mr. R Hirst who is the son of Mr. S. Hirst (trustee) who has been paid for some work undertaken for the charity. The notes to the accounts include details of the transactions.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

External risks relate largely to funding as a result of the economic climate particularly during the Covid-19 pandemic resulting in difficulties in the charity supporting its projects. These risks are minimised by the reserves the charity has and that the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05321715 (England and Wales)

Registered Charity number

1137500

Registered office

Holme Street
Hebden Bridge
Halifax
West Yorkshire
HX7 8EE

Trustees

Ms J Gore President
S Hirst Chair & Treasurer
R Riches
Mrs A Duffy
M Peel
T Smith
Mrs S Riches

Company Secretary

Mrs S Riches

Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Tracy A Kelliher
ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Bankers

Lloyds TSB

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Hebden Bridge 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1 April 2022 and signed on its behalf by:

Mrs S Riches - Trustee

**Independent Examiner's Report to the Trustees of
Hebden Bridge Little Theatre Limited**

Independent examiner's report to the trustees of Hebden Bridge Little Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Tracy A Kelliher
ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

6 April 2022

Hebden Bridge Little Theatre Limited

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,020	530
Charitable activities			
Production Income		4,690	7,232
Other Income		23,004	10,000
Lettings		2,759	2,683
Other trading activities	3	500	110
Total		31,973	20,555
EXPENDITURE ON			
Charitable activities			
Production and Lettings Expenditure		28,234	31,770
NET INCOME/(EXPENDITURE)		3,739	(11,215)
RECONCILIATION OF FUNDS			
Total funds brought forward		591,092	602,307
TOTAL FUNDS CARRIED FORWARD		594,831	591,092
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

Statement of Financial Position
31 December 2021

		31.12.21	31.12.20
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	8	556,316	557,358
CURRENT ASSETS			
Prepayments and accrued income		1,775	1,663
Cash at bank and in hand		38,445	33,311
		40,220	34,974
NET CURRENT ASSETS		40,220	34,974
TOTAL ASSETS LESS CURRENT LIABILITIES		596,536	592,332
ACCRUALS AND DEFERRED INCOME	9	(1,705)	(1,240)
NET ASSETS		594,831	591,092
FUNDS	10		
Unrestricted funds		594,831	591,092
TOTAL FUNDS		594,831	591,092

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Hebden Bridge Little Theatre Limited

Statement of Financial Position - continued
31 December 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2022 and were signed on its behalf by:

M Peel - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Improvements to property	- 15% on reducing balance
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

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

Fund accounting

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

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

At present the charity has no restricted funds.

Going concern

The accounts have been prepared on a going concern basis.

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

The trustees have looked at forecasts and with the assistance of government grants are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Grants

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Going concern

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Membership income	1,020	530

3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Bar income	500	110

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.21	31.12.20
	Activity	£	£
Production Income	Production Income	4,690	7,232
Covid 19 grant	Other Income	23,004	10,000
Lettings	Lettings	2,759	2,683
		30,453	19,915

Government grants of £23004 (2020 £10,000) were received during the year via Calderdale Council to provide funds to assist the charity during the Covid-19 pandemic. The grants are unconditional and have all been recognised as income in the financial statements for the years concerned.

5. NET INCOME/(EXPENDITURE)

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

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	3,827	3,865

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	530
Charitable activities	
Production Income	7,232
Other Income	10,000
Lettings	2,683
Other trading activities	110
Total	<u>20,555</u>
EXPENDITURE ON	
Charitable activities	
Production and Lettings Expenditure	31,770
NET INCOME/(EXPENDITURE)	<u>(11,215)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	602,307
TOTAL FUNDS CARRIED FORWARD	<u><u>591,092</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2021	534,627	8,090	6,185	51,524	600,426
Additions	-	-	2,480	305	2,785
At 31 December 2021	<u>534,627</u>	<u>8,090</u>	<u>8,665</u>	<u>51,829</u>	<u>603,211</u>
DEPRECIATION					
At 1 January 2021	-	4,874	1,854	36,340	43,068
Charge for year	-	482	1,021	2,324	3,827
At 31 December 2021	<u>-</u>	<u>5,356</u>	<u>2,875</u>	<u>38,664</u>	<u>46,895</u>
NET BOOK VALUE					
At 31 December 2021	<u>534,627</u>	<u>2,734</u>	<u>5,790</u>	<u>13,165</u>	<u>556,316</u>
At 31 December 2020	<u>534,627</u>	<u>3,216</u>	<u>4,331</u>	<u>15,184</u>	<u>557,358</u>

The freehold land and property is included in the accounts at its cost value. The trustees are of the opinion that this is a fair reflection of its market value at both 31st December 2020 and 2021. Accordingly no depreciation has been provided in the financial statements.

9. ACCRUALS AND DEFERRED INCOME

	31.12.21	31.12.20
	£	£
Accruals and deferred income	<u>1,705</u>	<u>1,240</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	591,092	3,739	594,831
TOTAL FUNDS	<u>591,092</u>	<u>3,739</u>	<u>594,831</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,973	(28,234)	3,739
TOTAL FUNDS	<u>31,973</u>	<u>(28,234)</u>	<u>3,739</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	602,307	(11,215)	591,092
TOTAL FUNDS	<u>602,307</u>	<u>(11,215)</u>	<u>591,092</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,555	(31,770)	(11,215)
TOTAL FUNDS	<u>20,555</u>	<u>(31,770)</u>	<u>(11,215)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	602,307	(7,476)	594,831
TOTAL FUNDS	<u>602,307</u>	<u>(7,476)</u>	<u>594,831</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,528	(60,004)	(7,476)
TOTAL FUNDS	<u>52,528</u>	<u>(60,004)</u>	<u>(7,476)</u>

11. RELATED PARTY DISCLOSURES

The only related party transactions related to work undertaken by Mr. R. Hirst (son of Mr. S. Hirst - trustee). This amounted to £3949 (2020 £4273) and related to repair work, window cleaning etc. charged at normal market rates. The amounts invoiced had all been paid and there was nothing outstanding at the year end.

12. COMPANY STATUS

The company is registered in England and is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

13. INDEPENDENT EXAMINERS REMUNERATION

Fees payable for the independent examination are £300 (2020 £300)
Fees payable for accountancy services are £720 (20120 £960)

14. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership income	1,020	530
Other trading activities		
Bar income	500	110
Charitable activities		
Production Income	4,690	7,232
Lettings	2,759	2,683
Covid 19 grant	23,004	10,000
	<u>30,453</u>	<u>19,915</u>
Total incoming resources	31,973	20,555
EXPENDITURE		
Charitable activities		
Rates and water	335	302
Insurance	2,058	1,995
Light and heat	2,640	2,316
Telephone	576	644
Postage and stationery	134	262
Sundries	161	156
Production costs	4,038	3,484
Ice cream & refreshments	251	381
Licenses	210	493
Repairs and renewals	10,854	15,184
Cleaning & washroom	890	668
Bank charges	102	187
Website costs	365	500
Event management	773	73
Improvements to property	482	567
Plant and machinery	1,021	618
Fixtures and fittings	2,324	2,680
	<u>27,214</u>	<u>30,510</u>
Support costs		
Governance costs		
Accountancy fees	720	960
Carried forward	720	960

This page does not form part of the statutory financial statements

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Governance costs		
Brought forward	720	960
Independent examination	300	300
	<u>1,020</u>	<u>1,260</u>
Total resources expended	<u>28,234</u>	<u>31,770</u>
Net income/(expenditure)	<u><u>3,739</u></u>	<u><u>(11,215)</u></u>

This page does not form part of the statutory financial statements