

BINGLEY LITTLE THEATRE

England & Wales · Charity number 1145393

Details

Status	Registered
Legal form	Charitable company
Company number	07839632
Registered	2012-01-11
Register	View on the Charity Commission register

Contact

Address	Bingley Little Theatre Main Street Bingley BD16 2LZ
Phone	0127459814
Email	TREASURER@BINGLEYARTSCENTRE.CO.UK
Website	www.bingleylittletheatre.co.uk

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS

Activities: To educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£287,558	£355,266	-	-
2023-08-31	£275,695	£258,066	-	-
2022-08-31	£218,432	£195,926	-	-
2021-08-31	£151,352	£193,243	-	-
2020-08-31	£165,112	£184,468	-	-

Trustees

Name	Role	Appointed
ANNE LAKIN		2025-06-20
Elizabeth Anne Hall		2025-06-20
Glenn Peter Clarie Boldy		2025-06-20
Ian Roland Smithson		2025-06-20
Jonathan Rookes		2025-06-20
ROBIN DOUGLAS MARTIN		2025-06-20
Ronald Cregeen Hardy		2025-06-20

BINGLEY LITTLE THEATRE

England & Wales - Charity number 1145393

Accounts

Registered number: 07839632
Registered charity number: 1145393

**BINGLEY LITTLE THEATRE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

TaxAssist Accountants

**30 North Street
Keighley
West Yorkshire
BD21 3SE**

Bingley Little Theatre
Contents of the Financial Statements
For The Year Ended 31 August 2024

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**Bingley Little Theatre
Company Information
For The Year Ended 31 August 2024**

Company Number	07839632
Business	Bingley Little Theatre Main Street Bingley West Yorkshire BD16 2LZ
Accountants	TaxAssist Accountants 30 North Street Keighley West Yorkshire BD21 3SE

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2024

The trustees/directors presents his report and the financial statements for the year ended 31 August 2024.

OBJECTIVES

Our aim is to entertain and educate the public in the arts and to encourage thought and reflection through exposure to drama and a wide range of other art forms. This is underpinned by six objectives

1. Successful leadership and administration of the Arts Centre
2. Ensuring a balanced arts programme across every season, including 'in-house' (BLT) productions
3. Valuing and promoting diversity in all aspects of our work
4. Promoting community cohesion through a range of roles for volunteers and members' events
5. Developing self-confidence, self-esteem and citizenship skills of children and young people, particularly those from disadvantaged backgrounds
6. Providing a hub for local community services

These objectives are promoted, monitored and evaluated through the following activities:

ACTIVITIES

- Deployment of a professional leader at the Arts Centre, supported by specific ancillary staff
- Providing information, training and support for volunteers across all departments involved in running the Arts Centre and developing 'in-house' productions
- Staging 'in-house' (BLT) productions in the main auditorium and The Theatre Upstairs
- Promoting membership of the society across all sections of the community
- Providing social events that regularly bring members and volunteers together
- Sustaining a varied programme of incoming events to the Arts Centre and seeking out new events that promote our objectives and that are financially viable
- Delivering a programme of Theatre-in-Education (TIE) including training across performing arts to children and young people
- Mentoring and coaching young people with special needs and/or disabilities in aspects of running the Arts Centre and developing 'in-house' productions
- Working in partnership with local community groups and services
- Securing external funding wherever possible to sustain the building, the Arts offer and other services

PUBLIC BENEFIT

The charitable activities for the period are in accordance with the Charity Commissions' guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout 2024, Bingley Little Theatre has managed the running of the Bingley Arts Centre, accommodating productions of a wide variety of concerts, dance shows, gigs, talks etc, both by professionals and amateur companies. In addition, the theatre has staged plays and several other studio theatre productions.

FINANCIAL REVIEW

Financial Position

The charity received donations during the year of £990. The bank balance continues to be healthy maintaining over £218,000 in the banks, which is well in excess of the £60,000 deemed safe minimum to be held in reserve.

Reserves policy

To retain in cash until further notice a minimum amount of £60,000

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document:

The charitable company was established under a memorandum of association which established its objects and powers. It is governed under its articles of association.

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2024 (continued)

REFERENCES AND ADMINISTRATIVE DETAILS

Bingley Little Theatre is a company limited by guarantee, number 07839632 and is a registered charity, number 1145393.

The directors who served during the year were:

John Eaton – resigned 3rd May 2024
Richard Thompson
Anne Lakin
Bernice Wilson
Jan Darnbrough – resigned 3rd May 2024
David Kirk
David Elliot
Ronald Hardy – appointed 3rd May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

The secretary who acted during the year was:

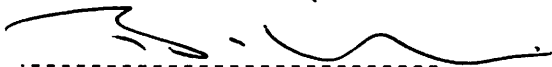
Ann Lakin

Registered office and principal office:

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HX

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



Bernice Wilson

Date 24.4.25

**Bingley Little Theatre
Accountant's Report
For The Year Ended 31 August 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bingley Little Theatre for the year ended 31st August 2024 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the directors of Bingley Little Theatre in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bingley Little Theatre and state those matters that we have agreed to state to the directors of Bingley Little Theatre in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bingley Little Theatre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bingley Little Theatre. You consider that Bingley Little Theatre is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Bingley Little Theatre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Date

TaxAssist Accountants
30 North Street
Keighley
West Yorkshire
BD21 3SE

**Bingley Little Theatre
Statement of Financial Activities
For The Year Ended 31 August 2024**

Notes	31 August 2024 Unrestricted fund £	31 August 2023 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	3,907	9,002
Charitable activities		
Incoming Resources from Charitable Activities	279,540	261,801
Investment income	4,111	1,696
Other income	-	3,200
Total	287,558	275,695
EXPENDITURE ON		
Charitable activities	355,266	258,066
NET INCOME/(EXPENDITURE)	(67,708)	17,629
RECONCILIATION OF FUNDS		
Total funds brought forward	405,617	387,988
TOTAL FUNDS CARRIED FORWARD	337,909	405,617

The notes on pages 8 to 10 form part of these financial statements.

**Bingley Little Theatre
Balance Sheet
As at 31 August 2024**

	Notes	31 August 2024 Unrestricted fund		31 August 2023 Total funds	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		91,202		120,898
			<u>91,202</u>		<u>120,898</u>
CURRENT ASSETS					
Stocks	4	2,572		2,572	
Debtors	5	82,931		12,302	
Cash at bank and in hand		219,380		307,794	
			<u>304,883</u>		<u>322,668</u>
Creditors: Amounts Falling Due Within One Year	6	(58,176)		(37,949)	
			<u>246,707</u>		<u>284,719</u>
NET CURRENT ASSETS (LIABILITIES)			246,707		284,719
TOTAL ASSETS LESS CURRENT LIABILITIES			337,909		405,617
NET ASSETS			337,909		405,617
Unrestricted funds			<u>337,909</u>		<u>405,617</u>
TOTAL FUNDS			337,909		405,617


**Bingley Little Theatre
Balance Sheet (continued)
As at 31 August 2024**

For the period ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board of trustees



A handwritten signature in black ink, appearing to read 'Bernice Wilson', is written over a horizontal dashed line.

Bernice Wilson

Date 26.8.24

The notes on pages 8 to 10 form part of these financial statements.

Bingley Little Theatre
Notes to the Financial Statements
For The Year Ended 31 August 2024

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Income

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Improvements to property	- Straight line over 5 years (previously 5% on reducing balance)
Plant and machinery	- Straight line over 3 years (previously 20% on reducing balance)
Fixtures and fittings	- Straight line over 3 years (previously 20% on reducing balance)

1.5 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

2. Average Number of Employees

Average number of employees, including directors, during the year was 2 (2023: 2)

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2024

3. Tangible Assets

	Leasehold Improvements	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 September 2023	143,079	246,042	23,109	412,230
As at 31 August 2024	143,079	246,042	23,109	412,230
Depreciation				
As at 1 September 2023	63,394	207,338	20,600	291,332
Provided during the period	15,946	12,913	837	29,696
As at 31 August 2024	79,340	220,251	21,437	321,028
Net Book Value				
As at 31 August 2024	63,739	25,791	1,672	91,202
As at 1 September 2023	79,685	38,704	2,509	120,898

4. Stocks

	31 August 2024	31 August 2023
	£	£
Stock - finished goods	2,572	2,572
	2,572	2,572

5. Debtors

	31 August 2024	31 August 2023
	£	£
Due within one year		
Prepayments and accrued income	81,341	12,152
Other debtors	150	150
Trade debtors	1,440	-
	82,931	12,302

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2024

6. Creditors: Amounts Falling Due Within One Year

	31 August 2024	31 August 2023
	£	£
Other taxes and social security	931	747
Trade Creditors	1,476	3,757
Accruals and deferred income	55,769	33,445
	58,176	37,949

7. Trustees' remuneration and benefits

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

Trustees' expenses

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

8. Staff

The average monthly number of employees during the year was as follows:

	31 August 2024	31 August 2023
Cleaner	1	1
Theatre manager	1	1

No employees received emoluments in excess of £60,000

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2024

9. MOVEMENT IN FUNDS	At 01.09.23	Net movement in funds	At 31.08.24
Unrestricted funds			
General fund	405,617	(67,708)	337,909
TOTAL FUNDS	405,617	(67,708)	405,617

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	285,256	(352,964)	(67,708)
TOTAL FUNDS	285,256	(352,964)	(67,708)

Comparatives for movement in funds

	At 01.09.22	Net movement in funds	At 31.08.23
Unrestricted funds			
General fund	387,988	17,629	405,617
TOTAL FUNDS	387,988	17,629	405,617

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General funds	275,695	(258,066)	17,629
TOTAL FUNDS	275,695	(258,066)	17,629

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

	At 01.09.22	Net movement in funds	At 31.08.24
Unrestricted funds			
General fund	387,988	(50,079)	337,909
TOTAL FUNDS	387,988	50,079	337,909

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	560,951	(611,030)	(50,079)
TOTAL FUNDS	560,951	(611,030)	(50,079)

Bingley Little Theatre
Detailed Income and Expenditure Account
For The Year Ended 31 August 2024

	31 August 2024		31 August 2023	
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations		990		1,273
Subscription income		2,917		2,250
Gift aid		-		5,479
		3,907		9,002
 Charitable activities				
Hospitality (Bar income, Tea/Coffee & Kiosk)		79,651		71,915
Theatre income		164,714		140,361
Studio events		2,044		1,339
Social events		116		1,598
Kaleidoscope income		19,256		22,625
Booking office charges		2,197		2,307
Outreach & diversity		2,397		4,542
Community cinema sales		4,609		12,620
		274,984		257,307
 Investment Income				
Bank Interest		4,111		1,696
 Other income				
Grants and subsidies received		-		3,200
Advertising and sponsorship		4,556		4,490
		287,558		275,695
 EXPENDITURE				
Charitable activities				
Hospitality (Bar expenditure, Tea/Coffee & Kiosk)	40,662		36,844	
Theatre expenditure	87,727		61,014	
Kaleidoscope costs	18,831		25,212	
Outreach & Diversity costs	3,862		-	
Wages and salaries	28,841		23,094	
Rates	5,149		3,268	
Light and heat	28,165		19,210	
Cleaning	25,439		18,936	
Computer software, consumables and maintenance	6,064		4,085	
Repairs, renewals and maintenance	37,367		21,369	

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Bingley Little Theatre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 August 2024

Insurance	10,406	7,535
Printing, postage and stationery	2,977	1,890
Advertising and marketing costs	19,604	8,589
Telecommunications and data costs	2,888	2,203
Accountancy fees	2,890	2,388
Professional fees	450	476
Subscriptions	62	316
Bank charges	3,510	3,834
Depreciation of plant and machinery	12,913	11,501
Depreciation of fixtures and fittings	837	877
Depreciation of leasehold improvements	15,946	4,215
Sundry expenses	676	1,211
	(355,266)	(258,066)
OPERATING SURPLUS/(DEFICIT)	(67,708)	17,629
SURPLUS/(DEFICIT) FOR THE FINANCIAL PERIOD	(67,708)	17,629

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2024 (continued)

REFERENCES AND ADMINISTRATIVE DETAILS

Bingley Little Theatre is a company limited by guarantee, number 07839632 and is a registered charity, number 1145393.

The directors who served during the year were:

John Eaton – resigned 3rd May 2024
Richard Thompson
Anne Lakin
Bernice Wilson
Jan Darnbrough – resigned 3rd May 2024
David Kirk
David Elliot
Ronald Hardy – appointed 3rd May 2024

REFERENCE AND ADMINISTRATIVE DETAILS

The secretary who acted during the year was:

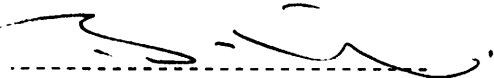
Ann Lakin

Registered office and principal office:

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HX

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



Bernice Wilson

Date 26.4.25

**Bingley Little Theatre
Statement of Financial Activities
For The Year Ended 31 August 2024**

	Notes	31 August 2024 Unrestricted fund £	31 August 2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,907	9,002
Charitable activities			
Incoming Resources from Charitable Activities		279,540	261,801
Investment income		4,111	1,696
Other income		-	3,200
Total		<u>287,558</u>	<u>275,695</u>
EXPENDITURE ON			
Charitable activities		<u>355,266</u>	<u>258,066</u>
NET INCOME/(EXPENDITURE)		<u>(67,708)</u>	<u>17,629</u>
RECONCILIATION OF FUNDS			
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BINGLEY LITTLE THEATRE

England & Wales - Charity number 1145393

Accounts

Registered number: 07839632
Registered charity number: 1145393

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Bingley Little Theatre
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For The Year Ended 31 August 2023

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Bingley Little Theatre
Company No. 07839632
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ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout 2023, Bingley Little Theatre has managed the running of the Bingley Arts Centre, accommodating productions of a wide variety of concerts, dance shows, gigs, talks etc, both by professionals and amateur companies. In addition, the theatre has staged plays and several other studio theatre productions.

FINANCIAL REVIEW

Financial Position

The charity received grants during the year of £3,200. The bank balance continues to be healthy maintaining over £306,000 in the banks, which is well in excess of the £60,000 deemed safe minimum to be held in reserve.

Reserves policy

To retain in cash until further notice a minimum amount of £60,000

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document:

The charitable company was established under a memorandum of association which established its objects and powers. It is governed under its articles of association.

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2023 (continued)

REFERENCES AND ADMINISTRATIVE DETAILS

Bingley Little Theatre is a company limited by guarantee, number 07839632 and is a registered charity, number 1145393.

The directors who served during the year were:

John Eaton
Richard Thompson
Anne Lakin
Bernice Wilson – appointed 28th October 2022
Jan Darnbrough – appointed 6th May 2022
David Kirk – appointed 6th May 2022
David Elliot – appointed 6th May 2023
Chris Avery – resigned 5th May 2023
Margaret Wilcock – resigned 28th October 2022

REFERENCE AND ADMINISTRATIVE DETAILS

The secretaries who acted during the year were:

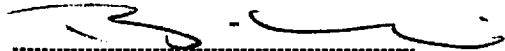
Margaret Wilcock – resigned 28th October 2022
Bernice Wilson – appointed 28th October 2022

Registered office and principal office:

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HX

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



Bernice Wilson

Date 10.2.24

**Bingley Little Theatre
Accountant's Report
For The Year Ended 31 August 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bingley Little Theatre for the year ended 31st August 2023 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the directors of Bingley Little Theatre in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bingley Little Theatre and state those matters that we have agreed to state to the directors of Bingley Little Theatre in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bingley Little Theatre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bingley Little Theatre. You consider that Bingley Little Theatre is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Bingley Little Theatre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Date

TaxAssist Accountants
30 North Street
Keighley
West Yorkshire
BD21 3SE

**Bingley Little Theatre
Statement of Financial Activities
For The Year Ended 31 August 2023**

Notes	31 August 2023 Unrestricted fund £	31 August 2022 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	9,002	6,872
Charitable activities		
Incoming Resources from Charitable Activities	261,801	183,070
Investment income	1,696	110
Other income	3,200	28,380
Total	275,695	218,432
EXPENDITURE ON		
Charitable activities	258,066	195,926
NET INCOME/(EXPENDITURE)	17,629	22,506
RECONCILIATION OF FUNDS		
Total funds brought forward	387,988	365,482
TOTAL FUNDS CARRIED FORWARD	405,617	387,988

The notes on pages 8 to 10 form part of these financial statements.

**Bingley Little Theatre
Balance Sheet
As at 31 August 2023**

	Notes	31 August 2022 Unrestricted fund		31 August 2022 Total funds	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		120,898		135,406
			<u>120,898</u>		<u>135,406</u>
CURRENT ASSETS					
Stocks	4	2,572		2,572	
Debtors	5	12,302		7,328	
Cash at bank and in hand		307,794		269,224	
			<u>322,668</u>		<u>279,124</u>
Creditors: Amounts Falling Due Within One Year	6	(37,949)		(26,542)	
			<u>284,719</u>		<u>252,582</u>
NET CURRENT ASSETS (LIABILITIES)			284,719		252,582
TOTAL ASSETS LESS CURRENT LIABILITIES			405,617		387,988
NET ASSETS			405,617		387,988
Unrestricted funds			<u>405,617</u>		<u>387,988</u>
TOTAL FUNDS			405,617		387,988

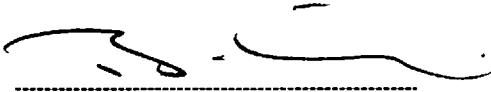
**Bingley Little Theatre
Balance Sheet (continued)
As at 31 August 2023**

For the period ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board of trustees



Bernice Wilson

Date 

The notes on pages 8 to 10 form part of these financial statements.

Bingley Little Theatre
Notes to the Financial Statements
For The Year Ended 31 August 2023

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Income

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Improvements to property	- 5% on reducing balance
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

1.5 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

2. Average Number of Employees

Average number of employees, including directors, during the year was 2 (2022: 1)

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

3. Tangible Assets

	Leasehold Improvements	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 September 2022	143,079	246,042	23,109	412,230
As at 31 August 2023	143,079	246,042	23,109	412,230
Depreciation				
As at 1 September 2022	59,194	197,654	19,976	276,824
Provided during the period	4,200	9,684	624	14,508
As at 31 August 2023	63,394	207,338	20,600	291,332
Net Book Value				
As at 31 August 2023	79,685	38,704	2,509	120,898
As at 1 September 2022	83,885	48,388	3,133	135,406

4. Stocks

	31 August 2023	31 August 2022
	£	£
Stock - finished goods	2,572	2,572
	2,572	2,572

5. Debtors

	31 August 2023	31 August 2022
	£	£
Due within one year		
Prepayments and accrued income	12,152	6,438
Other debtors	150	150
Other taxes and social security	-	740
	12,302	7,328

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

6. Creditors: Amounts Falling Due Within One Year

	31 August 2023	31 August 2022
	£	£
Other taxes and social security	747	-
Accruals and deferred income	37,202	26,542
	37,949	26,542

7. Trustees' remuneration and benefits

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

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st August 2023 nor for the year ended 31st August 2022.

8. Staff

The average monthly number of employees during the year was as follows:

	31 August 2023	31 August 2022
Cleaner	1	1
Theatre manager	1	0

No employees received emoluments in excess of £60,000

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2023

9. MOVEMENT IN FUNDS	At 01.09.22	Net movement in funds	At 31.08.23
Unrestricted funds			
General fund	387,988	17,629	405,617
TOTAL FUNDS	387,988	17,629	405,617

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	275,695	(258,066)	17,629
TOTAL FUNDS	275,695	(258,066)	17,629

Comparatives for movement in funds

	At 01.09.21	Net movement in funds	At 31.08.22
Unrestricted funds			
General fund	365,482	22,506	387,988
TOTAL FUNDS	365,482	22,506	387,988

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General funds	218,432	(195,926)	22,506
TOTAL FUNDS	218,432	(195,926)	22,506

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

	At 01.09.21	Net movement in funds	At 31.08.23
Unrestricted funds			
General fund	365,482	40,135	405,617
TOTAL FUNDS	365,482	40,135	405,617

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	494,127	(453,992)	40,135
TOTAL FUNDS	494,127	(453,992)	40,135

Bingley Little Theatre
Detailed Income and Expenditure Account
For The Year Ended 31 August 2023

	31 August 2023		31 August 2022	
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations		1,273		265
Subscription income		2,250		3,180
Gift aid		5,479		3,427
		9,002		6,872
 Charitable activities				
Bar income		59,843		37,175
Theatre income		140,361		96,038
Studio events		1,339		1,809
Social events		1,598		7,215
Kaleidoscope income		22,625		19,048
Kiosk		12,072		5,026
Booking office charges		2,307		1,843
Outreach & diversity		4,542		3,500
Community cinema sales		12,620		2,516
		257,307		174,170
 Investment Income				
Bank Interest		1,696		110
 Other income				
Grants and subsidies received		3,200		28,380
Advertising and sponsorship		4,490		8,900
		275,695		218,432
 EXPENDITURE				
Charitable activities				
Bar expenditure	36,844		19,166	
Theatre expenditure	60,114		40,562	
Kaleidoscope costs	25,212		21,859	
Wages and salaries	23,094		14,584	
Employers NI	-		-	
Rates	3,268		3,944	
Light and heat	19,210		16,645	
Cleaning	18,936		13,543	
Computer software, consumables and maintenance	4,085		-	
Repairs, renewals and maintenance	21,369		12,851	

Bingley Little Theatre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 August 2023

Insurance	7,535	9,946
Printing, postage and stationery	1,890	1,621
Advertising and marketing costs	8,589	12,782
Telecommunications and data costs	2,203	1,790
Audit fees	-	-
Accountancy fees	2,388	2,388
Professional fees	476	3,288
Subscriptions	316	198
Bank charges	3,834	2,908
Depreciation of plant and machinery	11,501	12,096
Depreciation of fixtures and fittings	877	780
Depreciation of leasehold improvements	4,215	4,416
Sundry expenses	1,211	559
	<u>(258,066)</u>	<u>(195,926)</u>
OPERATING SURPLUS/(DEFICIT)	<u>17,629</u>	<u>22,506</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL PERIOD	<u>17,629</u>	<u>22,506</u>

BINGLEY LITTLE THEATRE

England & Wales - Charity number 1145393

Accounts

Registered number: 07839632
Registered charity number: 1145393

**BINGLEY LITTLE THEATRE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

TaxAssist Accountants

**30 North Street
Keighley
West Yorkshire
BD21 3SE**

Bingley Little Theatre
Contents of the Financial Statements
For The Year Ended 31 August 2022

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	12—13

**Bingley Little Theatre
Company Information
For The Year Ended 31 August 2022**

Company Number	07839632
Business	Bingley Little Theatre Main Street Bingley West Yorkshire BD16 2LZ
Accountants	TaxAssist Accountants 30 North Street Keighley West Yorkshire BD21 3SE

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2022

The trustees/directors presents his report and the financial statements for the year ended 31 August 2022.

OBJECTIVES AND ACTIVITIES

The Charity's objectives are as set out in its Articles of Association – namely, to educate the public in the dramatic and operative arts and to further the development of public appreciation and taste in the said arts in mainly the following ways:

1. Staging theatrical and dramatic productions
2. Holding and organising social events in and through the theatre
3. Running 'Kaleidoscope' specifically for the purposes of training young members
4. Involving members in all the facets of producing plays and running a theatre
5. Running and managing the Bingley Arts Centre theatre
6. We are also a centre for other charity users including any local council events

PUBLIC BENEFIT

The charitable activities for the period are in accordance with the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout 2022, Bingley Little Theatre has managed the running of the Bingley Arts Centre, accommodating productions of a wide variety of concerts, dance shows, gigs, talks etc, both by professionals and amateur companies. In addition, the theatre has staged plays and several other studio theatre productions.

Last year was heavily impacted by COVID and the continuous lockdowns but fortunately, 2022 has seen the theatre back open and able to continue with the wide range of performances.

FINANCIAL REVIEW

Financial Position

The charity received COVID grants during the year from Bradford Met as well as a culture recovery grant of over £20,000. The bank balance continues to be healthy maintaining over £268,000 in the banks, which is well in excess of the £60,000 deemed safe minimum to be held in reserve.

Reserves policy

To retain in cash until further notice a minimum amount of £60,000

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document:

The charitable company was established under a memorandum of association which established its objects and powers. It is governed under its articles of association.

REFERENCES AND ADMINISTRATIVE DETAILS

Bingley Little Theatre is a company limited by guarantee, number 07839632 and is a registered charity, number 1145393.

The directors who served during the year were:

Mark Brown – resigned 6th May 2022

John Eaton

David Helliwell – resigned 6th May 2022

Pam Heywood – Resigned 6th May 2022

Richard Thompson

Margaret Wilcock – resigned 28th October 2022

Anne Lakin

Bernice Wilson – appointed 28th October 2022

Jan Darnbrough – appointed 6th May 2022

David Kirk – appointed 6th May 2022

Chris Avery – appointed 6th May 2022

**Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2022 (continued)**

REFERENCE AND ADMINISTRATIVE DETAILS

The secretaries who acted during the year were:

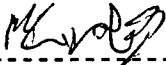
Ian Smithson
Margaret Wilcock – resigned 28th October 2022
Bernice Wilson – appointed 28th October 2022

Registered office and principal office:

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HX

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



Margaret Wilcock
Date

**Bingley Little Theatre
Accountant's Report
For The Year Ended 31 August 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bingley Little Theatre for the year ended 31st August 2022 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the directors of Bingley Little Theatre in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bingley Little Theatre and state those matters that we have agreed to state to the directors of Bingley Little Theatre in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bingley Little Theatre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bingley Little Theatre. You consider that Bingley Little Theatre is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Bingley Little Theatre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Date

TaxAssist Accountants
30 North Street
Keighley
West Yorkshire
BD21 3SE

**Bingley Little Theatre
Statement of Financial Activities
For The Year Ended 31 August 2022**

Notes	31 August 2022 Unrestricted fund £	31 August 2021 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	6,872	37,689
Charitable activities		
Incoming Resources from Charitable Activities	183,070	30,113
Investment income	110	41
Other income	28,380	83,509
Total	218,432	151,352
EXPENDITURE ON		
Charitable activities	195,926	193,243
NET INCOME/(EXPENDITURE)	22,506	(41,891)
RECONCILIATION OF FUNDS		
Total funds brought forward	365,482	407,373
TOTAL FUNDS CARRIED FORWARD	387,988	365,482

The notes on pages 8 to 10 form part of these financial statements.

**Bingley Little Theatre
Balance Sheet
As at 31 August 2022**

	Notes	31 August 2022		31 August 2021	
		Unrestricted fund		Total funds	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		135,406		152,698
			<u>135,406</u>		<u>152,698</u>
CURRENT ASSETS					
Stocks	4	2,572		2,572	
Debtors	5	7,328		3,548	
Cash at bank and in hand		269,224		216,619	
		<u>279,124</u>		<u>222,739</u>	
Creditors: Amounts Falling Due Within One Year	6	<u>(26,542)</u>		<u>(9,955)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>252,582</u>		<u>212,784</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>387,988</u>		<u>365,482</u>
NET ASSETS			<u>387,988</u>		<u>365,482</u>
Unrestricted funds			<u>387,988</u>		<u>365,482</u>
TOTAL FUNDS			<u><u>387,988</u></u>		<u><u>365,482</u></u>

**Bingley Little Theatre
Balance Sheet (continued)
As at 31 August 2022**

For the period ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board of trustees

.....


Margaret Wilcock

Date

The notes on pages 8 to 10 form part of these financial statements.

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Income

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Improvements to property	- 5% on reducing balance
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

1.5 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

2. Average Number of Employees

Average number of employees, including directors, during the year was 1 (2021: 1)

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

3. Tangible Assets

	Leasehold Improvements	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 September 2021	143,079	246,042	23,109	412,230
As at 31 August 2022	143,079	246,042	23,109	412,230
Depreciation				
As at 1 September 2021	54,778	185,558	19,196	259,532
Provided during the period	4,416	12,096	780	17,292
As at 31 August 2022	59,194	197,654	19,976	276,824
Net Book Value				
As at 31 August 2022	83,885	48,388	3,133	135,406
As at 1 September 2021	88,301	60,484	3,913	152,698

4. Stocks

	31 August 2022	31 August 2021
	£	£
Stock - finished goods	2,572	2,572
	2,572	2,572

5. Debtors

	31 August 2022	31 August 2021
	£	£
Due within one year		
Prepayments and accrued income	6,438	2,156
Other debtors	150	150
Other taxes and social security	740	1,242
	7,328	3,548

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

6. Creditors: Amounts Falling Due Within One Year

	31 August 2022	31 August 2021
	£	£
Other creditors	-	1,093
Accruals and deferred income	26,542	8,862
	26,542	9,955

7. Trustees' remuneration and benefits

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

Trustees' expenses

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

8. Staff

The average monthly number of employees during the year was as follows:

	31 August 2022	31 August 2021
Cleaner	1	1

No employees received emoluments in excess of £60,000

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2022

9. MOVEMENT IN FUNDS	At 01.09.21	Net movement in funds	At 31.08.22
Unrestricted funds			
General fund	365,482	22,506	387,988
TOTAL FUNDS	365,482	22,506	387,988

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	218,432	(195,926)	22,506
TOTAL FUNDS	218,432	(195,926)	22,506

Comparatives for movement in funds

	At 01.09.20	Net movement in funds	At 31.08.21
Unrestricted funds			
General fund	407,373	(41,892)	365,482
TOTAL FUNDS	407,373	(41,892)	365,482

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General funds	151,352	(193,244)	(41,892)
TOTAL FUNDS	151,352	(193,244)	(41,892)

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

	At 01.09.20	Net movement in funds	At 31.08.22
Unrestricted funds			
General fund	407,373	(19,385)	387,988
TOTAL FUNDS	407,373	(19,385)	387,988

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	369,784	(389,170)	(19,385)
TOTAL FUNDS	369,784	(389,170)	(19,385)

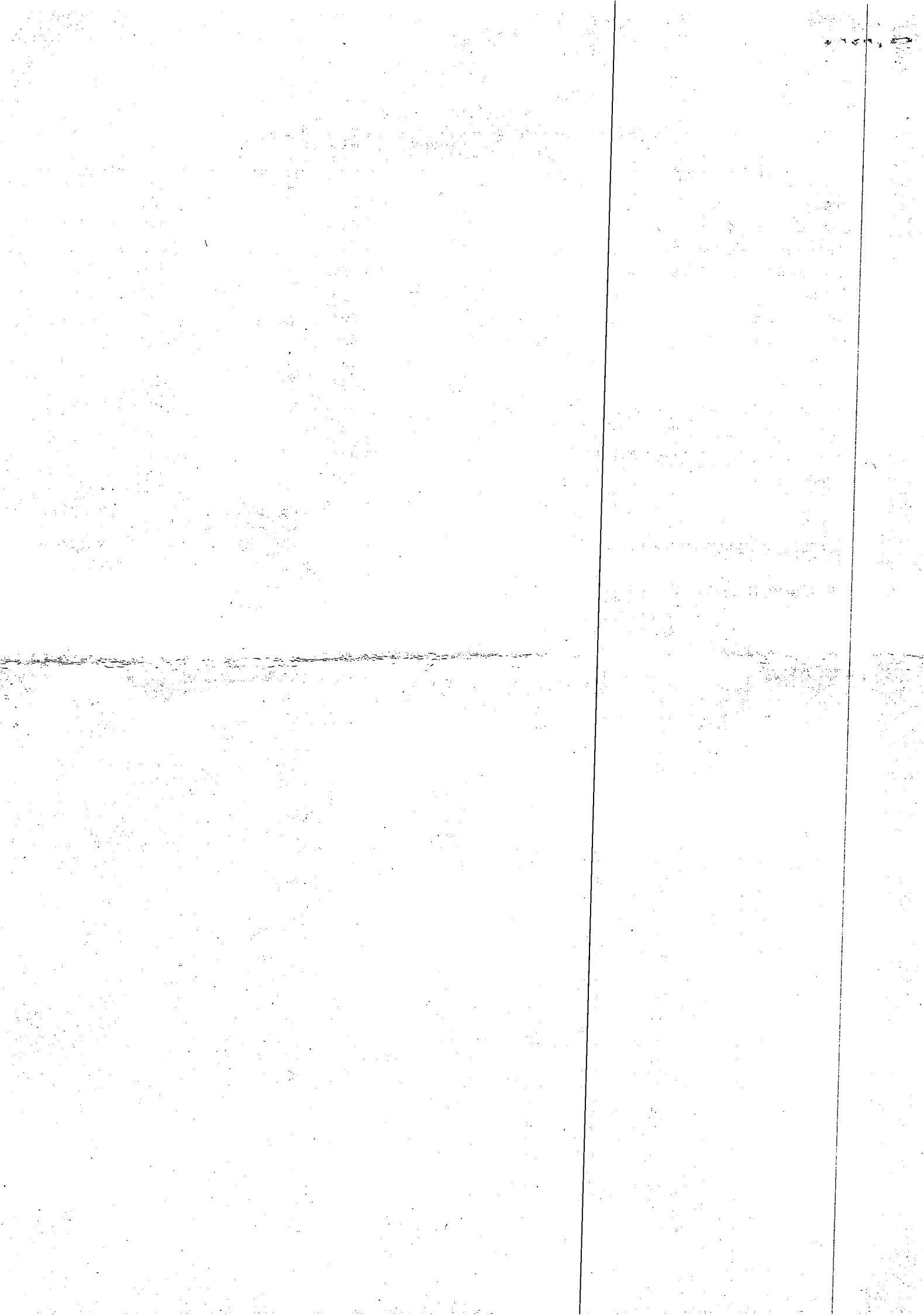
Bingley Little Theatre
Detailed Income and Expenditure Account
For The Year Ended 31 August 2022

	31 August 2022		31 August 2021	
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations		265		37,139
Subscription income		3,180		550
Gift aid		3,427		-
		6,872		37,689
 Charitable activities				
Bar income		37,175		1,318
Theatre income		98,554		17,734
Studio events		1,809		800
Social events		7,215		-
Kaleidoscope income		19,048		10,261
Kiosk		5,026		
Booking office charges		1,843		-
Outreach and Diversity		3,500		-
		174,170		30,113
 Investment Income				
Bank Interest		110		41
 Other income				
Grants and subsidies received		28,380		83,509
Advertising and sponsorship		8,900		-
		218,432		151,352
 EXPENDITURE				
Charitable activities				
Arts centre expenditure		-		-
Bar expenditure	19,166		5,116	
Theatre expenditure	40,562		5,072	
Kaleidoscope costs	21,859		21,538	
Wages and salaries	14,584		3,862	
Employers NI	-		80	
Rates	3,944		4,754	
Light and heat	16,645		13,264	
Cleaning	13,543		14,198	
Computer software, consumables and maintenance	-		563	
Repairs, renewals and maintenance	12,851		68,248	

...CONTINUED

Bingley Little Theatre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 August 2022

Insurance	9,946	5,120
Printing, postage and stationery	1,621	2,345
Advertising and marketing costs	12,782	12,735
Telecommunications and data costs	1,790	1,814
Audit fees	-	2,100
Accountancy fees	2,388	2,815
Professional fees	3,288	6,935
Subscriptions	198	-
Bank charges	2,908	1,066
Depreciation of plant and machinery	12,096	15,121
Depreciation of fixtures and fittings	780	984
Depreciation of leasehold improvements	4,416	4,643
Sundry expenses	559	870
	(195,926)	(193,243)
OPERATING SURPLUS/(DEFICIT)	22,506	(41,891)
SURPLUS/(DEFICIT) FOR THE FINANCIAL PERIOD	22,506	(41,891)



The Trustees
Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HW

23/01/2023

Dear Sirs,

Independent examiner's report to the trustees of Bingley Little Theatre

I report to the trustees on my examination of the accounts of Bingley Little Theatre for the year ended 31st August 2022.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. The accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or

P TaxAssist Accountants
30 North Street,
Keighley, BD21 3SE

t 01535 601199
e daveforrester@taxassist.co.uk
w www.taxassist.co.uk/keighley

P TaxAssist Accountants
28 Leeds Road,
Ilkley, LS29 8DS

t 01943 968232
e juliaforrester@taxassist.co.uk
w www.taxassist.co.uk/ilkley

P TaxAssist Accountants
150 Main Street,
Bingley, BD16 2HR

t 01274 456700
e georginastevenson@taxassist.co.uk
w www.taxassist.co.uk/bingley

3. The accounts do not comply with the application requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as per of an independent examination.

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.

PP

Signed:



Name:

David Forrester

Professional Qualification:

Chartered Institute of Management Accounts

Address:

30 North Street
Keighley
West Yorkshire
BD21 3SE

Date:

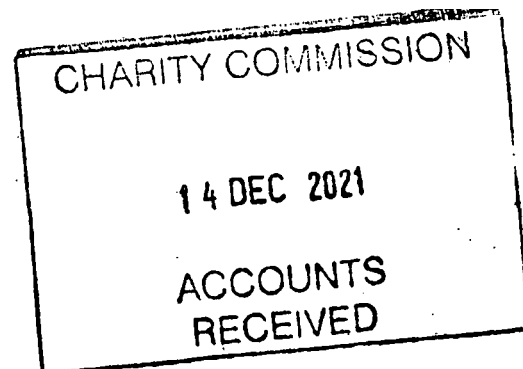
BINGLEY LITTLE THEATRE

England & Wales - Charity number 1145393

Accounts

Registered number: 07839632
Registered charity number: 1145393

**BINGLEY LITTLE THEATRE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

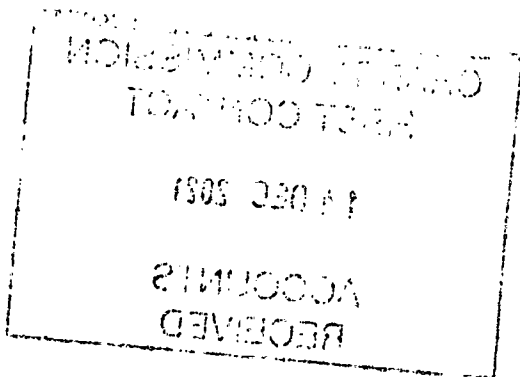


TaxAssist Accountants

**30 North Street
Keighley
West Yorkshire
BD21 3SE**

**Bingley Little Theatre
Contents of the Financial Statements
For The Year Ended 31 August 2021**

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The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	12—13



**Bingley Little Theatre
Company Information
For The Year Ended 31 August 2021**

Company Number

07839632

Business

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2LZ

Accountants

TaxAssist Accountants
30 North Street
Keighley
West Yorkshire
BD21 3SE

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2021

The trustees/directors presents his report and the financial statements for the year ended 31 August 2021.

OBJECTIVES AND ACTIVITIES

The Charity's objectives are as set out in its Articles of Association – namely, to educate the public in the dramatic and operative arts and to further the development of public appreciation and taste in the said arts in mainly the following ways:

1. Staging theatrical and dramatic productions
2. Holding and organising social events in and through the theatre
3. Running 'Kaleidoscope' specifically for the purposes of training young members
4. Involving members in all the facets of producing plays and running a theatre
5. Running and managing the Bingley Arts Centre theatre
6. We are also a centre for other charity users including any local council events

PUBLIC BENEFIT

The charitable activities for the period are in accordance with the Charity Commissions's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout 2021, Bingley Little Theatre was impacted by COVID and the continuous lockdowns. The directors made the decision to refund most of the ticket sales collected over the last 2 years for future performances they couldn't confirm were going to go ahead. Interestingly, a lot of the ticket buyers wanted the charity to keep the income to ensure Bingley Little Theatre survived the pandemic. This indicates the local community have an interest in keeping the theatre running, even in the difficult financial position a lot of individuals would have been in over the last 12 months.

FINANCIAL REVIEW

Financial Position

The charity received COVID grants during the year allowing them to improve the energy efficiency of their lighting within the theatre. This will help reduce the electricity bills of the charity for the next several years. The bank balance continues to be healthy maintaining over £215,000 in the banks, which is well in excess of the £60,000 deemed safe minimum to be held in reserve.

Reserves policy

To retain in cash until further notice a minimum amount of £60,000

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document:

The charitable company was established under a memorandum of association which established its objects and powers. It is governed under its articles of association.

REFERENCES AND ADMINISTRATIVE DETAILS

Bingley Little Theatre is a company limited by guarantee, number 07839632 and is a registered charity, number 1145393.

The directors who served during the year were:

Mark Brown
John Eaton
David Helliwell
Pam Heywood
Richard Thompson
Margaret Wilcock

The secretaries who acted during the year were:

Anne Lakin
Ian Smithson
Margaret Wilcock

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2021 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office and principal office:

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HX

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



Margaret Wilcock
Date

**Bingley Little Theatre
Accountant's Report
For The Year Ended 31 August 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bingley Little Theatre for the year ended 31st August 2021 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the directors of Bingley Little Theatre in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bingley Little Theatre and state those matters that we have agreed to state to the directors of Bingley Little Theatre in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bingley Little Theatre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bingley Little Theatre. You consider that Bingley Little Theatre is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Bingley Little Theatre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Date

TaxAssist Accountants
30 North Street
Keighley
West Yorkshire
BD21 3SE

**Bingley Little Theatre
Balance Sheet (continued)
As at 31 August 2021**

For the period ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board of trustees



Margaret Wilcock

Date

The notes on pages 8 to 10 form part of these financial statements.

**Bingley Little Theatre
Statement of Financial Activities
For The Year Ended 31 August 2021**

Notes	31 August 2021 Unrestricted fund £	31 August 2020 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	37,689	275
Charitable activities		
Incoming Resources from Charitable Activities	30,113	151,767
Investment income	41	103
Other income	83,509	12,967
Total	<u>151,352</u>	<u>165,112</u>
EXPENDITURE ON		
Charitable activities	193,243	184,468
NET INCOME/(EXPENDITURE)	<u>(41,891)</u>	<u>(19,356)</u>
RECONCILIATION OF FUNDS		
Total funds brought forward	407,373	426,729
TOTAL FUNDS CARRIED FORWARD	<u>365,482</u>	<u>407,373</u>

The notes on pages 8 to 10 form part of these financial statements.

**Bingley Little Theatre
Balance Sheet
As at 31 August 2021**

	Notes	31 August 2021 Unrestricted fund		31 August 2020 Total funds	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		152,698		173,446
			<u>152,698</u>		<u>173,446</u>
CURRENT ASSETS					
Stocks	4	2,572		2,572	
Debtors	5	3,548		5,214	
Cash at bank, and in hand		216,619		242,112	
			<u>222,739</u>		<u>249,908</u>
Creditors: Amounts Falling Due Within One Year	6	(9,955)		(15,981)	
			<u>212,784</u>		<u>233,927</u>
NET CURRENT ASSETS (LIABILITIES)			<u>212,784</u>		<u>233,927</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>365,482</u>		<u>407,373</u>
NET ASSETS			<u>365,482</u>		<u>407,373</u>
Unrestricted funds			<u>365,482</u>		<u>407,373</u>
TOTAL FUNDS			<u><u>365,482</u></u>		<u><u>407,373</u></u>

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2021

3. Tangible Assets

	Leasehold Improvements	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 September 2020	143,079	246,042	23,109	412,230
As at 31 August 2021	143,079	246,042	23,109	412,230
Depreciation				
As at 1 September 2020	50,134	170,438	18,212	238,784
Provided during the period	4,644	15,120	984	20,748
As at 31 August 2021	54,778	185,558	19,196	259,532
Net Book Value				
As at 31 August 2021	88,301	60,484	3,913	152,698
As at 1 September 2020	92,945	75,604	4,897	173,446

4. Stocks

	31 August 2021	31 August 2020
	£	£
Stock - finished goods	2,572	2,572
	2,572	2,572

5. Debtors

	31 August 2021	31 August 2020
	£	£
Due within one year		
Prepayments and accrued income	2,156	5,064
Other debtors	150	150
Other taxes and social security	1,242	-
	3,548	5,214

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2021

6. Creditors: Amounts Falling Due Within One Year

	31 August 2021	31 August 2020
	£	£
Other creditors	1,094	-
Accruals and deferred income	8,862	15,980
	9,955	15,980

7. Trustees' remuneration and benefits

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

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st August 2021 nor for the year ended 31st August 2020

8. Staff

The average monthly number of employees during the year was as follows:

	31 August 2021	31 August 2020
Cleaner	1	1

No employees received emoluments in excess of £60,000

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2021

9. MOVEMENT IN FUNDS	At 01.09.20	Net movement in funds	At 31.08.21
Unrestricted funds			
General fund	407,373	(41,891)	365,482
TOTAL FUNDS	407,373	(41,891)	365,482

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	151,352	(193,243)	(41,891)
TOTAL FUNDS	151,352	(193,243)	(41,891)

Comparatives for movement in funds

	At 01.09.19	Net movement in funds	At 31.08.20
Unrestricted funds			
General fund	426,729	(19,356)	407,373
TOTAL FUNDS	426,729	(19,356)	407,373

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General funds	165,112	(184,468)	(19,356)
TOTAL FUNDS	165,112	(184,468)	(19,356)

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

	At 01.09.20	Net movement in funds	At 31.08.21
Unrestricted funds			
General fund	426,729	(61,247)	365,482
TOTAL FUNDS	426,729	(61,247)	365,482

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	316,464	(377,711)	(61,247)
TOTAL FUNDS	316,464	(377,711)	(61,247)

Bingley Little Theatre
Detailed Income and Expenditure Account
For The Year Ended 31 August 2021

	31 August 2021		31 August 2020	
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations		37,139		125
Subscription income		550		150
Gift aid		-		-
		37,689		275
 Charitable activities				
Bar income		1,318		36,047
Arts Centre income		-		46,159
Theatre income		17,734		54,514
Studio events		800		1,635
Social events		-		4,786
Kaleidoscope income		10,261		8,626
		30,113		151,767
 Investment Income				
Bank Interest		41		103
 Other income				
Grants and subsidies received		83,509		12,000
Advertising and sponsorship		-		400
Other trading income		-		567
		151,352		165,112
 EXPENDITURE				
Charitable activities				
Arts centre expenditure		-		8,211
Bar expenditure		5,116		24,258
Theatre expenditure		5,072		14,928
Kaleidoscope costs		21,538		16,951
Wages and salaries		3,862		15,688
Employers NI		80		
Rates		4,754		2,431
Light and heat		13,264		15,355
Cleaning		14,198		12,290
Premises insurance		-		(137)
Computer software, consumables and maintenance		563		312
Repairs, renewals and maintenance		68,248		26,738

...CONTINUED

Bingley Little Theatre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 August 2021

Insurance	5,120	8,300
Printing, postage and stationery	2,345	4,482
Advertising and marketing costs	12,735	1,147
Telecommunications and data costs	1,814	799
Website costs	-	180
Audit fees	2,100	3,000
Accountancy fees	2,815	2,100
Professional fees	6,935	562
Subscriptions	-	1,033
Bank charges	1,066	1,002
Depreciation of plant and machinery	15,121	17,520
Depreciation of fixtures and fittings	984	1,840
Depreciation of leasehold improvements	4,643	4,883
Entertaining	-	149
Sundry expenses	870	446
	<u>(193,243)</u>	<u>(184,468)</u>
OPERATING DEFICIT	<u>(41,891)</u>	<u>(19,356)</u>
DEFICIT FOR THE FINANCIAL PERIOD	<u>(41,891)</u>	<u>(19,356)</u>

Bingley Little Theatre
Notes to the Financial Statements
For The Year Ended 31 August 2021

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Income

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Improvements to property	- 5% on reducing balance
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

1.5 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

2. Average Number of Employees

Average number of employees, including directors, during the year was 1 (2020: 1)

BINGLEY LITTLE THEATRE

England & Wales - Charity number 1145393

Accounts

Registered number: 07839632
Registered charity number: 1145393

CHARITY COMMISSION
FIRST CONTACT

18 MAY 2021

ACCOUNTS
RECEIVED

**BINGLEY LITTLE THEATRE
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

TaxAssist Accountants

30 North Street
Keighley
West Yorkshire
BD21 3SE

Bingley Little Theatre
Contents of the Financial Statements
For The Year Ended 31 August 2020

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Detailed Statement of Financial Activities	12—13

**Bingley Little Theatre
Company Information
For The Year Ended 31 August 2020**

Company Number	07839632
Business	Bingley Little Theatre Main Street Bingley West Yorkshire BD16 2LZ
Accountants	Tax:Assist Accountants 30 North Street Keighley West Yorkshire BD21 3SE

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2020

The trustees/directors presents his report and the financial statements for the year ended 31 August 2020.

OBJECTIVES AND ACTIVITIES

The Charity's objectives are as set out in its Articles of Association – namely, to educate the public in the dramatic and operative arts and to further the development of public appreciation and taste in the said arts in mainly the following ways:

1. Staging theatrical and dramatic productions
2. Holding and organising social events in and through the theatre
3. Running 'Kaleidoscope' specifically for the purposes of training young members
4. Involving members in all the facets of producing plays and running a theatre
5. Running and managing the Bingley Arts Centre theatre
6. We are also a centre for other charity users including any local council events

PUBLIC BENEFIT

The charitable activities for the period are in accordance with the Charity Commissions's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Throughout 2020, Bingley Little Theatre has managed the running of the Bingley Arts Centre, accommodating productions of a wide variety of concerts, dance shows, gigs, talks etc, both by professionals and amateur companies. In addition, the theatre has staged plays and several other studio theatre productions.

Kaleidoscope, our thriving youth group, tutoring approximately 100 young people, produced workshop performances and a play with music on the main stage.

FINANCIAL REVIEW

Financial Position

We continue to improve facilities by spending money on capital items and updating equipment for the benefit of all users of the stage. The bank balance continues to be healthy maintaining over £240,000 in the banks, which is well in excess of the £60,000 deemed safe minimum to be held in reserve.

Reserves policy

To retain in cash until further notice a minimum amount of £60,000

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document:

The charitable company was established under a memorandum of association which established its objects and powers. It is governed under its articles of association.

REFERENCES AND ADMINISTRATIVE DETAILS

Bingley Little Theatre is a company limited by guarantee, number 07839632 and is a registered charity, number 1145393.

The directors who served during the year were:

Mark Brown
John Eaton
David Helliwell
Pam Heywood
Anne Lakin
Ian Smithson
Richard Thompson
Margaret Wilcock

The secretary's who acted during the year were:

Anna Lakin
Ian Smithson (Appointed 08/11/2019)
Margaret Wilcock (Appointed 07/11/2019)

Bingley Little Theatre
Company No. 07839632
Report of the Trustees For the Year Ended 31 August 2020 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office and principal office:

Bingley Little Theatre
Main Street
Bingley
West Yorkshire
BD16 2HX

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 7th May 2021

Margaret Wilcock
Date

**Bingley Little Theatre
Accountant's Report
For The Year Ended 31 August 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bingley Little Theatre for the year ended 31st August 2020 which comprise the Income and Expenditure Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the directors of Bingley Little Theatre in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bingley Little Theatre and state those matters that we have agreed to state to the directors of Bingley Little Theatre in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Bingley Little Theatre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bingley Little Theatre. You consider that Bingley Little Theatre is exempt from the statutory audit requirement for the year. We have not been instructed to carry out an audit or a review of the financial statements of Bingley Little Theatre. For this reason we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Date

TaxAssist Accountants
30 North Street
Keighley
West Yorkshire
BD21 3SE

Bingley Little Theatre
Statement of Financial Activities
For The Year Ended 31 August 2020

Notes	31 August 2020 Unrestricted fund £	31 August 2019 Total funds £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	275	1,653
Charitable activities		
Incoming Resources from Charitable Activities	151,767	190,520
Investment income	103	67
Other income	12,967	2,487
Total	165,112	194,727
EXPENDITURE ON		
Charitable activities	184,468	192,390
NET INCOME/(EXPENDITURE)	(19,356)	2,338
RECONCILIATION OF FUNDS		
Total funds brought forward	426,729	424,391
TOTAL FUNDS CARRIED FORWARD	407,373	426,729

The notes on pages 7 to 9 form part of these financial statements.

**Bingley Little Theatre
Balance Sheet
As at 31 August 2020**

	Notes	31 August 2020 Unrestricted fund		31 August 2019 Total funds	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		173,446		197,688
			<u>173,446</u>		<u>197,688</u>
CURRENT ASSETS					
Stocks	4		2,572		2,572
Debtors	5		5,214		5,078
Cash at bank and in hand			242,122		269,009
			<u>249,908</u>		<u>276,659</u>
Creditors: Amounts Falling Due Within One Year	6		(15,981)		(47,618)
			<u>233,927</u>		<u>229,041</u>
NET CURRENT ASSETS (LIABILITIES)			<u>233,927</u>		<u>229,041</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>407,373</u>		<u>426,729</u>
NET ASSETS			<u>407,373</u>		<u>426,729</u>
Unrestricted funds			<u>407,373</u>		<u>426,729</u>
TOTAL FUNDS			<u><u>407,373</u></u>		<u><u>426,729</u></u>

**Bingley Little Theatre
Balance Sheet (continued)
As at 31 August 2020**

For the period ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board of trustees

Margaret Wilcock

Date

The notes on pages 8 to 10 form part of these financial statements.

Bingley Little Theatre
Notes to the Financial Statements
For The Year Ended 31 August 2020

1. Accounting Policies

1.1 Basis of Preparation of Financial Statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Income

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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 benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to a particular heading, they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible Fixed Assets and Depreciation

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

Improvements to property	- 5% on reducing balance
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

1.5 Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

2. Average Number of Employees

Average number of employees, including directors, during the year was 1 (2019: 1)

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2020

3. Tangible Assets

	Leasehold Improvements £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost				
As at 1 September 2019	143,079	246,042	23,109	412,230
As at 31 August 2020	143,079	246,042	23,109	412,230
Depreciation				
As at 1 September 2019	45,252	152,918	16,372	214,542
Provided during the period	4,882	17,520	1,840	24,242
As at 31 August 2020	50,134	170,438	18,212	238,784
Net Book Value				
As at 31 August 2020	92,945	75,604	4,897	173,446
As at 31 August 2019	97,827	93,124	6,737	197,688

4. Stocks

	31 August 2020 £	31 August 2019 £
Stock - finished goods	2,572	2,572
	2,572	2,572

5. Debtors

	31 August 2020 £	31 August 2019 £
Due within one year		
Prepayments and accrued income	5,064	4,928
Other debtors	150	150
	5,214	5,078

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2020

6. Creditors: Amounts Falling Due Within One Year

	31 August 2020	31 August 2019
	£	£
Trade creditors	1	-
Accruals and deferred income	15,980	47,618
	<u>15,981</u>	<u>47,618</u>

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31st August 2020 nor for the year ended 31st August 2019.

Trustees expenses

There were no trustees' expenses paid for the period ended 31st August 2020 nor for the year ended 31st August 2019.

8. Staff

The average monthly number of employees during the year was as follows:

	31 August 2020	31 August 2019
Cleaner	1	1

No employees received emoluments in excess of £60,000

Bingley Little Theatre
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2020

9. MOVEMENT IN FUNDS	At 1.1.19	Net movement in funds	At 31.8.19
Unrestricted funds			
General fund	426,729	(19,356)	407,373
TOTAL FUNDS	426,729	(19,356)	407,373

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	165,112	(184,468)	(19,356)
TOTAL FUNDS	165,112	(184,468)	(19,356)

Comparatives for movement in funds

	At 1.1.18	Net movement in funds	At 31.8.19
Unrestricted funds			
General fund	424,391	2,338	426,729
TOTAL FUNDS	424,391	2,338	426,729

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General funds	194,700	(192,363)	2,338
TOTAL FUNDS	194,700	(192,363)	2,338

A current year 8 months and prior year 12 months combined position is as follows:

	At 1.1.19	Net movement in funds	At 31.8.20
Unrestricted funds			
General fund	424,391	(17,018)	407,373
TOTAL FUNDS	424,391	(17,018)	407,373

A current year 8 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	359,812	(376,830)	(17,018)
TOTAL FUNDS	359,812	(376,830)	(17,018)

Bingley Little Theatre
Detailed Income and Expenditure Account
For The Year Ended 31 August 2020

	31 August 2020		31 August 2019	
	£	£	£	£
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations		125		64
Subscription income		150		1,514
Gift aid		-		75
		275		1,653
 Charitable activities				
Bar income		36,047		34,040
Arts Centre income		46,159		85,448
Theatre income		54,514		59,185
Studio events		1,635		382
Social events		4,786		282
Kaleidoscope income		8,626		11,183
		151,767		190,520
 Investment Income				
Bank Interest		103		67
 Other income				
Grants and subsidies received		12,000		-
Advertising and sponsorship		400		2,460
Other trading income		567		-
		165,112		194,700
 EXPENDITURE				
Charitable activities				
Arts centre expenditure	8,211		41,430	
Bar expenditure	24,258		24,280	
Theatre expenditure	14,928		16,415	
Kaleidoscope costs	16,951		8,725	
Wages and salaries	15,688		25,514	
Rates	2,431		2,363	
Light and heat	15,355		12,087	
Cleaning	12,290		5,845	
Premises insurance	(137)		-	
Computer software, consumables and maintenance	312		1,287	
Repairs, renewals and maintenance	26,738		17,973	
Insurance	8,300		5,754	

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Bingley Little Theatre
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 August 2020

Printing, postage and stationery	4,482	2,598
Advertising and marketing costs	1,147	3,761
Telecommunications and data costs	799	1,103
Website costs	180	2,160
Audit fees	3,000	-
Accountancy fees	2,100	(222)
Professional fees	562	-
Subscriptions	1,033	1,524
Bank charges	1,002	728
Depreciation of plant and machinery	17,520	14,327
Depreciation of fixtures and fittings	1,840	1,040
Depreciation of leasehold improvements	4,883	3,376
Entertaining	149	149
Sundry expenses	446	172
	(184,468)	(192,390)
OPERATING SURPLUS	(19,356)	2,310
Surplus on disposal of tangible fixed assets	-	(27)
	-	27
SURPLUS FOR THE FINANCIAL PERIOD	(19,356)	2,338