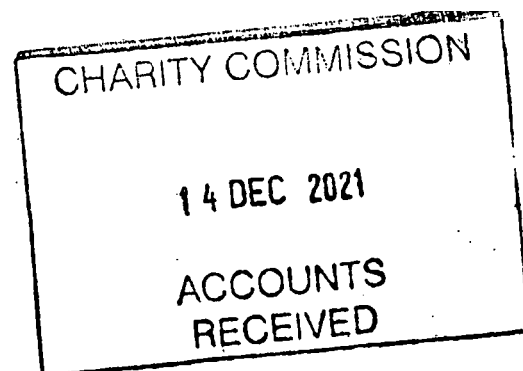


Registered number: 07839632  
Registered charity number: 1145393

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



**TaxAssist Accountants**

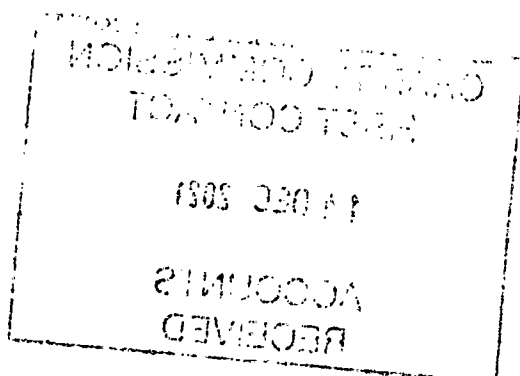
**30 North Street  
Keighley  
West Yorkshire  
BD21 3SE**

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

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Detailed Income and Expenditure Account	12—13



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

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**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**

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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)**

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**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**

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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 31<sup>st</sup> 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**


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

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



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

		31 August 2021 Unrestricted fund		31 August 2020 Total funds	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	3		152,698		173,446
			<u>152,698</u>		<u>173,446</u>
<b>CURRENT ASSETS</b>					
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></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>212,784</u>		<u>233,927</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>365,482</u>		<u>407,373</u>
<b>NET ASSETS</b>			<u>365,482</u>		<u>407,373</u>
Unrestricted funds			<u>365,482</u>		<u>407,373</u>
<b>TOTAL FUNDS</b>			<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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net Book Value</b>				
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 £
<b>Due within one year</b>		
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**

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**6. Creditors: Amounts Falling Due Within One Year**

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

**7. Trustees' remuneration and benefits**

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

**Trustees' expenses**

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

**8. Staff**

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

	<b>31 August 2021</b>	<b>31 August 2020</b>
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**

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

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

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

Comparatives for movement in funds

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

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

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

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

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

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

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

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

	31 August 2021		31 August 2020	
	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations		37,139		125
Subscription income		550		150
Gift aid		-		-
		<b>37,689</b>		<b>275</b>
<b>Charitable activities</b>				
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
		<b>30,113</b>		<b>151,767</b>
<b>Investment Income</b>				
Bank Interest		41		103
<b>Other income</b>				
Grants and subsidies received		83,509		12,000
Advertising and sponsorship		-		400
Other trading income		-		567
		<b>151,352</b>		<b>165,112</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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>
<b>OPERATING DEFICIT</b>	<u>(41,891)</u>	<u>(19,356)</u>
<b>DEFICIT FOR THE FINANCIAL PERIOD</b>	<u>(41,891)</u>	<u>(19,356)</u>

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

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**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)