

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

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<b>Company Number</b>	07839632
<b>Business</b>	Bingley Little Theatre Main Street Bingley West Yorkshire BD16 2LZ
<b>Accountants</b>	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**

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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 Commissions'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 6<sup>th</sup> May 2022

John Eaton

David Helliwell – resigned 6<sup>th</sup> May 2022

Pam Heywood – Resigned 6<sup>th</sup> May 2022

Richard Thompson

Margaret Wilcock – resigned 28<sup>th</sup> October 2022

Anne Lakin

Bernice Wilson – appointed 28<sup>th</sup> October 2022

Jan Darnbrough – appointed 6<sup>th</sup> May 2022

David Kirk – appointed 6<sup>th</sup> May 2022

Chris Avery – appointed 6<sup>th</sup> May 2022

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

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**REFERENCE AND ADMINISTRATIVE DETAILS**

The secretaries who acted during the year were:

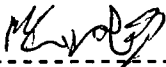
Ian Smithson  
Margaret Wilcock – resigned 28<sup>th</sup> October 2022  
Bernice Wilson – appointed 28<sup>th</sup> October 2022

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



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Margaret Wilcock  
Date

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

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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 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.

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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**

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

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



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

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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**

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**3. Tangible Assets**

	Leasehold Improvements	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net Book Value</b>				
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
	£	£
<b>Due within one year</b>		
Prepayments and accrued income	6,438	2,156
Other debtors	150	150
Other taxes and social security	740	1,242
	<b>7,328</b>	<b>3,548</b>

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

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

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

**7. Trustees' remuneration and benefits**

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

**Trustees' expenses**

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

**8. Staff**

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

	<b>31 August 2022</b>	<b>31 August 2021</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 2022**

<b>9. MOVEMENT IN FUNDS</b>	<b>At 01.09.21</b>	<b>Net movement in funds</b>	<b>At 31.08.22</b>
<b>Unrestricted funds</b>			
General fund	365,482	22,506	387,988
<b>TOTAL FUNDS</b>	<b>365,482</b>	<b>22,506</b>	<b>387,988</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	218,432	(195,926)	22,506
<b>TOTAL FUNDS</b>	<b>218,432</b>	<b>(195,926)</b>	<b>22,506</b>

**Comparatives for movement in funds**

	<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	(41,892)	365,482
<b>TOTAL FUNDS</b>	<b>407,373</b>	<b>(41,892)</b>	<b>365,482</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	151,352	(193,244)	(41,892)
<b>TOTAL FUNDS</b>	<b>151,352</b>	<b>(193,244)</b>	<b>(41,892)</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 31.08.22</b>
<b>Unrestricted funds</b>			
General fund	407,373	(19,385)	387,988
<b>TOTAL FUNDS</b>	<b>407,373</b>	<b>(19,385)</b>	<b>387,988</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	369,784	(389,170)	(19,385)
<b>TOTAL FUNDS</b>	<b>369,784</b>	<b>(389,170)</b>	<b>(19,385)</b>

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

	31 August 2022		31 August 2021	
	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations		265		37,139
Subscription income		3,180		550
Gift aid		3,427		-
		<b>6,872</b>		<b>37,689</b>
<b>Charitable activities</b>				
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		
		<b>174,170</b>		<b>30,113</b>
<b>Investment Income</b>				
Bank Interest		110		41
<b>Other income</b>				
Grants and subsidies received		28,380		83,509
Advertising and sponsorship		8,900		-
		<b>218,432</b>		<b>151,352</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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	

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**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
	<u>(195,926 )</u>	<u>(193,243 )</u>
<b>OPERATING SURPLUS/(DEFICIT )</b>	<u><b>22,506</b></u>	<u><b>(41,891)</b></u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL PERIOD</b>	<u><b>22,506</b></u>	<u><b>(41,891)</b></u>





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 31<sup>st</sup> 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

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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: