

Registered number: 07839632  
Registered charity number: 1145393

**BINGLEY LITTLE THEATRE  
REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**TaxAssist Accountants**

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

**Bingley Little Theatre**  
**Contents of the Financial Statements**  
**For The Year Ended 31 August 2023**

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**Bingley Little Theatre  
Company Information  
For The Year Ended 31 August 2023**

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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 2023**

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The trustees/directors presents his report and the financial statements for the year ended 31 August 2023.

## **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 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)**

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**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 28<sup>th</sup> October 2022  
Jan Darnbrough – appointed 6<sup>th</sup> May 2022  
David Kirk – appointed 6<sup>th</sup> May 2022  
David Elliot – appointed 6<sup>th</sup> May 2023  
Chris Avery – resigned 5<sup>th</sup> May 2023  
Margaret Wilcock – resigned 28<sup>th</sup> October 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

The secretaries who acted during the year were:

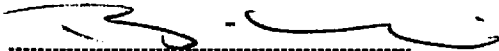
Margaret Wilcock – resigned 28<sup>th</sup> October 2022  
Bernice Wilson – appointed 28<sup>th</sup> October 2022

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



Bernice Wilson

Date 14.2.24

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

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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 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.

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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 2023**

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

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

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

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



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

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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

  
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Bernice Wilson

Date 12-2-24

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 2023**

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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 2 (2022: 1)

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

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**3. Tangible Assets**

	Leasehold Improvements	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net Book Value</b>				
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
	£	£
<b>Due within one year</b>		
Prepayments and accrued income	12,152	6,438
Other debtors	150	150
Other taxes and social security	-	740
	<b>12,302</b>	<b>7,328</b>

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

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

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

**7. Trustees' remuneration and benefits**

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

**Trustees' expenses**

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

**8. Staff**

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

	<b>31 August 2023</b>	<b>31 August 2022</b>
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**

<b>9. MOVEMENT IN FUNDS</b>	<b>At 01.09.22</b>	<b>Net movement in funds</b>	<b>At 31.08.23</b>
<b>Unrestricted funds</b>			
General fund	387,988	17,629	405,617
<b>TOTAL FUNDS</b>	<b>387,988</b>	<b>17,629</b>	<b>405,617</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	275,695	(258,066)	17,629
<b>TOTAL FUNDS</b>	<b>275,695</b>	<b>(258,066)</b>	<b>17,629</b>

**Comparatives for movement in funds**

	<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>

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	218,432	(195,926)	22,506
<b>TOTAL FUNDS</b>	<b>218,432</b>	<b>(195,926)</b>	<b>22,506</b>

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

	<b>At 01.09.21</b>	<b>Net movement in funds</b>	<b>At 31.08.23</b>
<b>Unrestricted funds</b>			
General fund	365,482	40,135	405,617
<b>TOTAL FUNDS</b>	<b>365,482</b>	<b>40,135</b>	<b>405,617</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	494,127	(453,992)	40,135
<b>TOTAL FUNDS</b>	<b>494,127</b>	<b>(453,992)</b>	<b>40,135</b>

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

	31 August 2023		31 August 2022	
	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations		1,273		265
Subscription income		2,250		3,180
Gift aid		5,479		3,427
		<b>9,002</b>		<b>6,872</b>
<b>Charitable activities</b>				
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
		<b>257,307</b>		<b>174,170</b>
<b>Investment Income</b>				
Bank Interest		1,696		110
<b>Other income</b>				
Grants and subsidies received		3,200		28,380
Advertising and sponsorship		4,490		8,900
		<b>275,695</b>		<b>218,432</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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
	<b>(258,066 )</b>	<b>(195,926 )</b>
<b>OPERATING SURPLUS/(DEFICIT )</b>	<b>17,629</b>	<b>22,506</b>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL PERIOD</b>	<b>17,629</b>	<b>22,506</b>