

**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**

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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 2024**

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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)**

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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 – resigned 3<sup>rd</sup> May 2024  
Richard Thompson  
Anne Lakin  
Bernice Wilson  
Jan Darnbrough – resigned 3<sup>rd</sup> May 2024  
David Kirk  
David Elliot  
Ronald Hardy – appointed 3<sup>rd</sup> 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

  
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Bernice Wilson

Date 24.4.25

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

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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 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.

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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 2024**

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

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

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

		<b>31 August 2024</b>		<b>31 August 2023</b>	
		<b>Unrestricted fund</b>		<b>Total funds</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	3		91,202		120,898
			<u>91,202</u>		<u>120,898</u>
<b>CURRENT ASSETS</b>					
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>	
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(58,176)		(37,949)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>246,707</u>		<u>284,719</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>337,909</u>		<u>405,617</u>
<b>NET ASSETS</b>			<u>337,909</u>		<u>405,617</u>
Unrestricted funds			<u>337,909</u>		<u>405,617</u>
<b>TOTAL FUNDS</b>			<u><u>337,909</u></u>		<u><u>405,617</u></u>



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

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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

  
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Bernice Wilson

Date 26.6.25

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	- 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**

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**3. Tangible Assets**

	<b>Leasehold Improvements</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net Book Value</b>				
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**

	<b>31 August 2024</b>	<b>31 August 2023</b>
	<b>£</b>	<b>£</b>
Stock - finished goods	2,572	2,572
	2,572	2,572

**5. Debtors**

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

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

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

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

**7. Trustees' remuneration and benefits**

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

**Trustees' expenses**

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

**8. Staff**

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

	<b>31 August 2024</b>	<b>31 August 2023</b>
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**

<b>9. MOVEMENT IN FUNDS</b>	<b>At 01.09.23</b>	<b>Net movement in funds</b>	<b>At 31.08.24</b>
<b>Unrestricted funds</b>			
General fund	405,617	(67,708)	337,909
<b>TOTAL FUNDS</b>	<b>405,617</b>	<b>(67,708)</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	285,256	(352,964)	(67,708)
<b>TOTAL FUNDS</b>	<b>285,256</b>	<b>(352,964)</b>	<b>(67,708)</b>
Comparatives for movement in funds			
	<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>
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	275,695	(258,066)	17,629
<b>TOTAL FUNDS</b>	<b>275,695</b>	<b>(258,066)</b>	<b>17,629</b>
A current year and prior year combined position is as follows:			
	<b>At 01.09.22</b>	<b>Net movement in funds</b>	<b>At 31.08.24</b>
<b>Unrestricted funds</b>			
General fund	387,988	(50,079)	337,909
<b>TOTAL FUNDS</b>	<b>387,988</b>	<b>50,079</b>	<b>337,909</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	560,951	(611,030)	(50,079)
<b>TOTAL FUNDS</b>	<b>560,951</b>	<b>(611,030)</b>	<b>(50,079)</b>

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

	<b>31 August 2024</b>		<b>31 August 2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations		990		1,273
Subscription income		2,917		2,250
Gift aid		-		5,479
		<b>3,907</b>		<b>9,002</b>
<b>Charitable activities</b>				
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
		<b>274,984</b>		<b>257,307</b>
<b>Investment Income</b>				
Bank Interest		4,111		1,696
<b>Other income</b>				
Grants and subsidies received		-		3,200
Advertising and sponsorship		4,556		4,490
		<b>287,558</b>		<b>275,695</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
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
	<u>(355,266)</u>	<u>(258,066)</u>
<b>OPERATING SURPLUS/(DEFICIT )</b>	<u><b>(67,708)</b></u>	<u><b>17,629</b></u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL PERIOD</b>	<u><b>(67,708)</b></u>	<u><b>17,629</b></u>

**Bingley Little Theatre**  
**Company No. 07839632**  
**Report of the Trustees For the Year Ended 31 August 2024 (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 – resigned 3<sup>rd</sup> May 2024  
Richard Thompson  
Anne Lakin  
Bernice Wilson  
Jan Darnbrough – resigned 3<sup>rd</sup> May 2024  
David Kirk  
David Elliot  
Ronald Hardy – appointed 3<sup>rd</sup> May 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

The secretary who acted during the year was:

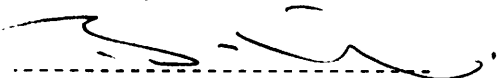
Ann Lakin

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 26.6.25



**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		3,907	9,002
<b>Charitable activities</b>			
Incoming Resources from Charitable Activities		279,540	261,801
Investment income		4,111	1,696
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The notes on pages 8 to 10 form part of these financial statements.