

THE WILMSLOW GREEN ROOM SOCIETY

01 AUGUST 2021 TO 31 JULY 2022

THE WILMSLOW GREEN ROOM SOCIETY

01 AUGUST 2021 TO 31 JULY 2022

INDEX

Page

1	Trustees Annual Report
3	Independent Examiner's Report
4	Income & Expenditure Account
5	Balance Sheet
6	Notes to the Accounts
8	Theatre Building Fund
9	General Income and Expenditure Account
10	Play Productions in Detail

THE WILMSLOW GREEN ROOM SOCIETY

TRUSTEES ANNUAL REPORT 2021 - 21

This report and the accompanying accounts are intended to provide the reader with:

- (a) an understanding of the Society's objectives, structure, activities and achievements
- (b) a proper appreciation of the Society's financial transactions during the year and its financial position at the end of the Society's financial year

Reference and administrative information

The Wilmslow Green Room Society was established in 1924 and is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) registration number 1153665.

Address of Charity:	The Green Room Theatre 85 Chapel Lane Wilmslow Cheshire SK9 5JH	Tel: 01625 539845
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Trustees:	David Reynolds	(President)
	Al Fowkes	(Chair)
	Lorna Kong	(Vice-Chair)
	Denise Soussi	(Secretary)
	Mark Jephcott	(Treasurer)
	John Chidgey	(Registrar)
	Celia Bonner	(Artistic Director)
	Bruce Williams	(Theatre Director)

None of the trustees, or any person associated with them, received any remuneration or individual expenses during the year.

Structure, Governance and Management

The Society is currently governed by the Constitution and Rules adopted on 04 July 2013 as subsequently amended. The Society was registered as a CIO with the Charity Commission on 04 September 2013.

Trustees are elected by the Annual General Meeting. Full members of the Society are eligible to nominate and to be nominated as candidates for election as a trustee.

The Society is run by an Executive Committee which comprises the trustees plus the chairs of the Publicity and Social committees.

Objectives and Activities

The Society is registered as a charity to advance education by the production and performance of dramatic plays and the encouragement of dramatic art.

The main activity of the Society is the presentation of theatrical productions on an amateur basis for the benefit of the people of Wilmslow and the surrounding area.

Achievements and Performance

The season has seen an effective return towards normal operations. This was a gradual process, starting with an outdoor performance at Gawsworth Hall (Together Again) which then formed part of a three-night programme of events in the theatre (We're Open). Full productions were Nell Gwynn (Jessica Swale), God of Carnage (Yasmin Reza), Single Spies (Alan Bennett) and Improbable Fiction (Alan Ayckbourn). We also welcomed a production of Molly Sweeney (Brian Friel) which was originally staged at Stockport Garrick. Audience numbers suggest that a few people are possibly still reluctant to attend events in crowded or confined spaces although overall the response to reopening from audiences has been overwhelmingly positive.

Lockdowns caused by the Covid pandemic meant that running fund-raising activities was impossible for any of the period originally envisaged prior to expiry of planning permission for the proposed rear extension. This meant that as that date approached it was clear, especially with substantially increased building costs, that the Society could not afford to build the extension at the present time. Having carefully considered the costs and benefits of the project the trustees decided that the project should be cancelled. Subsequent to this decision many members suggested that given the great difficulty faced in obtaining planning permission and in order to keep all options open for the future this should not be allowed to lapse. Therefore the trustees did approve construction of foundations and a concrete base and this was successfully initiated before the planning deadline.

Public Benefit

The Society's activities are entirely focussed on and consistent with its stated aims.

Financial Review

Over 75% of the Society's net income is derived from productions or sales that are dependent on productions (bar, coffee, ice cream). Therefore a return to being able to mount productions has been vital to the financial state of the theatre. That, combined with continued government funded support for small businesses, and normal fund-raising activity has meant that the Society's normal operations were profitable before allowing for significant expenditure on the extension and depreciation.

Bankers

Royal Bank of Scotland PLC

Independent Examiner:

Charlie Cook

THE WILMSLOW GREEN ROOM SOCIETY
INDEPENDENT EXAMINER'S REPORT 2021 – 22

I have examined the financial statements on pages 4 to 8 which have been prepared under the accounting policies set out on page 6.

Responsibility of Society Officers

The Society officers are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society at the end of the financial year and of the income and expenditure for that period. In preparing those financial statements, the officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue to operate.

The Society officers are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Society. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Basis of Opinion

My procedures consisted of comparing the accounts with the accounting records kept by the Society, and making such limited enquiries of the officers of the Society as I considered necessary for the purposes of this Report. These procedures provide only the assurance expressed in my opinion. These procedures do not constitute an audit. Accordingly I do not express an audit opinion on the accounts. Therefore my report does not provide any assurance that the accounting records and the accounts are free from material misstatement.

Opinion

In my opinion:

- (ii) the accounts are in agreement with the accounting records kept by the Society under The Charities Act 2013,
- (ii) having regard only to, and on the basis of, the information contained in those accounting records:
 - (ii) the accounts have been drawn up in a manner consistent with the accounting requirements specified in the Act; and
 - (ii) the Society satisfied the conditions in the Charities Act 2013 for exemption from an audit of the accounts for the year.

Charlie Cook

Independent Examiner

THE WILMSLOW GREEN ROOM SOCIETY

INCOME AND EXPENDITURE ACCOUNT 01 AUGUST 2021 TO 31 JULY 2022

Income	2022	2021
	£	£
Membership subscriptions	3,819	4,125
Play productions	23,644	-
Films	-	(100)
Room hire	650	1,025
Wardrobe hire	286	-
Bar, coffee and ice cream sales	6,525	-
Other sundry income	58	190
Donations (inc Covid-19 grants)	1,829	33,968
Bank interest	144	10
Fund raising	<u>650</u>	<u>565</u>
	<u>37,605</u>	<u>39,883</u>
 Operating Costs		
Play productions	11,629	-
Films	-	100
Bar, coffee and ice cream purchases	2,171	-
Theatre and Society Administration	<u>33,180</u>	<u>21,215</u>
	<u>46,980</u>	<u>21,315</u>
 (Deficit)/Surplus for the year	(9,375)	18,568
Transferred To Theatre Building Fund	(2,623)	(34,543)
 Retained (Deficit)/Surplus for the year	(11,998)	(15,975)
Accumulated (Deficit)/surplus at 31 May 2021	82,082	98,057
 Accumulated (Deficit)/surplus at 31 July 2022	70,084	82,082

All activities are derived from continuing operations.

The assets (net funds, buildings, equipment) and liabilities of the charity 506047 were transferred to the CIO at creation of the CIO in September 2013.

There have been no recognised gains or losses other than the result for the period in both the current and prior period.

There have been no movements in funds other than the surplus/(deficit) for the period and the transfer to the theatre building fund in both the current and prior period.

THE WILMSLOW GREEN ROOM SOCIETY

BALANCE SHEET AT 31 JULY 2022

	31 July 2022	31 July 2021
	£	£
FIXED ASSETS (Note 2)	52,036	59,675
CURRENT ASSETS:		
Payments in advance, debtors	5,708	7,056
Cash at Royal Bank of Scotland PLC	39,033	42,249
Cash at Charities Deposit Fund	49,798	49,671
	—	—
	94,539	98,976
	—	—
CURRENT LIABILITIES:		
Sundry creditors, accruals	413	1,433
	—	—
NET CURRENT ASSETS (LIABILITIES)	94,126	97,543
	—	—
TOTAL ASSETS LESS CURRENT LIABILITIES	146,162	157,218
liabilities due after more than one year –	—	—
	—	—
TOTAL NET ASSETS	146,162	157,218
	—	—
COMPRISING:		
Accumulated surplus	70,084	82,082
Theatre building fund	76,078	75,136
	—	—
TOTAL FUNDS	146,162	157,218
	—	—

The Accounts are unaudited because the Society is entitled to have its accounts independently examined under The Charities Act 1993 (Substitution of Sums) Order 1995 on the grounds that income and expenditure have not exceeded £250,000 in the year or the two preceding years.

The Society's Executive Committee approved the accounts on 30th August 2022

Al Fowkes

Chairman

Mark Jephcott

Treasurer

THE WILMSLOW GREEN ROOM SOCIETY

NOTES TO THE ACCOUNTS 31 JULY 2022

1. Accounting Policies

The financial statements are prepared in accordance with applicable accounting standards, particularly as described in Accounting and Reporting by Charities: Statement of Recommended Practice (SORP). The particular accounting policies adopted are described below.

Accounting Convention

The financial statements are prepared under the historical cost convention, except that land and building costs prior to 1988 are stated at their 1979 valuation.

Income

- a) Donations are included in the income and expenditure account on a receipts basis, and include income tax recoverable where received under Gift Aid.
- b) Bank interest is included in the income and expenditure account on a receipts basis.

Expenditure

All expenditure is included in the income and expenditure account. Appropriate adjustments are made for the costs of services borne in the year for which purchase invoices have not yet been rendered and for costs incurred during the year for which the benefit will be received in the next year.

Tangible Fixed Assets

With the exception of land and building costs stated at their 1979 valuation, depreciation on tangible fixed assets is calculated to write off their cost in equal annual instalments over their estimated useful economic lives which are estimated to be:

Land building costs at 1979 valuation	No depreciation provided
Theatre extension building costs	25 years
Theatre seating	10 years
Theatre equipment	5 years

THE WILMSLOW GREEN ROOM SOCIETY

NOTES TO THE ACCOUNTS 01 AUGUST 2021 TO 31 JULY 2022

2. LAND AND BUILDINGS

	At 1979 Valuation Hall and Cottage £	At Cost Theatre Extension £	At Cost Equipment £	Total £
At 31 July 2021	14,000	175,700	61,337	251,037
Additions	-	-	500	500
Disposals	-	-	255	255
	_____	_____	_____	_____
At 31 July 2022	14,000	175,700	61,582	251,282
	_____	_____	_____	_____
At 31 July 2021	-	159,794	31,568	191,362
Depreciation provision	-	1,679	6,460	8,139
Disposals	-	-	255	255
	_____	_____	_____	_____
At 31 July 2022	-	161,473	37,773	199,246
	_____	_____	_____	_____
Net book value at 31 July 2022	14,000	14,227	23,809	52,036
	_____	_____	_____	_____

Capital expenditure authorised and contracted for £ Nil (2021 £ Nil).

Capital expenditure authorised but not contracted for £ 6,500 (2021 £ 70,000).

3. Cost of Independent Examination

No charge has been made by the independent examiner. The independent examiner has not supplied any other financial service to the Society.

THE WILMSLOW GREEN ROOM SOCIETY

**THEATRE BUILDING FUND
AT 31 JULY 2022**

	2022	2021
	£	£
Donations received	345	4,512
Building fund donations received	3608	8,338
Building fund donations (refunded)	(4,530)	
Income tax recovered (GiftAid)	(263)	1,748
Covid-19 Government grants	2,667	19,730
Bank interest received	144	10
Fund raising events	-	-
100 Club	650	565
	_____	_____
Net Funds raised during the year	2,621	34,543
Building Depreciation	(1,679)	(1,876)
Fund at 31 July 2021	75,136	42,469
	_____	_____
Fund at 31 July 2022	76,078	75,136
	_____	_____

THE WILMSLOW GREEN ROOM SOCIETY

GENERAL INCOME AND EXPENDITURE ACCOUNT

01 AUGUST 2021 TO 31 JULY 2022

	2022	2021
	£	£
INCOME		
Subscriptions	3,819	4,125
Play productions	12,015	-
Films	-	(100)
Costume hire	286	-
Room hire	650	1,025
Bar	3,279	-
Coffee / Ice cream	1,075	-
Other income	58	190
	<hr/>	<hr/>
	21,182	5,240
	<hr/>	<hr/>
EXPENSES		
Insurance	2,394	2,585
Repairs / Maintenance	2,722	1,353
Water and waste disposal	1,218	187
Electricity and gas	2,679	2,212
Printing, postage and advertising	903	670
Sundry expenses subscriptions licences	3,969	3,658
Consumables and sundry equipment	44	-
Communications technology	941	1,006
Building project	11,850	3,113
Depreciation	6,460	6,431
	<hr/>	<hr/>
	33,180	21,215
	<hr/>	<hr/>
Society and theatre operating (deficit)/surplus	(11,998)	(15,975)
	<hr/>	<hr/>
(Deficit)/surplus for the period	(11,998)	(15,975)
Accumulated (deficit)/surplus at 31 July 2021	82,082	98,057
	<hr/>	<hr/>
Accumulated (deficit)/surplus at 31 July 2022	70,084	82,082
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THE WILMSLOW GREEN ROOM SOCIETY

PLAY PRODUCTIONS IN DETAIL 01 AUGUST 2021 TO 31 JULY 2022

	Together Again / We're Open	Nell Gwynn	God of Carnage	Molly Single Sweeney	Spies Improbable Fiction	
	£	£	£	£	£	£
INCOME						
Ticket sales	1,782	5,492	4,328	876	4,643	5,509
Programme sales		163	126		147	178
Advertisements	50	50	100		100	100
	<u>1,832</u>	<u>5,705</u>	<u>4,554</u>	<u>876</u>	<u>4,890</u>	<u>5,787</u>
EXPENDITURE						
Programme Printing	137	188	138	14	163	175
Staging	386	976	127	529	679	485
Costume		913	-	-	173	132
Tickets, publicity, Scripts, adjudication	466	733	312	-	514	378
Lighting & sound	321	-	-	-	-	228
Licences		1,284	719	-	781	678
	<u>1,310</u>	<u>4,094</u>	<u>1,296</u>	<u>543</u>	<u>2,310</u>	<u>2,076</u>
SURPLUS/ (DEFICIT)	522	1,611	3,258	333	2,580	3,711
Total surplus / (deficit)			12,015			
Seats available	200	816	714	306	637	707
Seats Sold (%)	120 (60)	577 (70.7)	476 (58.3)	95 (31.0)	487 (76.5)	567 (80.2)
Seats Sold (2021)			N/A			