

Charity number: 227035

TONBRIDGE THEATRE AND ARTS CLUB

**MANAGEMENT COMMITTEE REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2021

TONBRIDGE THEATRE AND ARTS CLUB

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TONBRIDGE THEATRE AND ARTS CLUB

REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 JULY 2021

Management Committee / Trustees: Mr Phil Porter, Chairman/House Manager (Elected 2018)
Mrs Valerie Galbraith, Vice Chairperson/Website (Elected 2018)
Mr David Keith, Hon Treasurer (Resigned 2021)
Mr Mike Metcalf, Hon Treasurer (Elected 2021)
Mrs Elizabeth Portlock, Hon Secretary (Resigned 2021)
Mrs Caroline Candler, Hon Secretary (Elected 2021)
Mrs Sandra Barfield, Chairman of Drama Committee (Elected 2019)
Mrs Maggie Hoiles, Public Relations (Elected 2019)
Mrs Shirley Browning (Elected 2018)
Mrs Cathryn Gahan, Chaperone Organiser (Resigned 2020)
Mr Nick Blessley (Elected 2018)
Mr John Perry (Elected 2019)
Mr Philip Holden (Elected 2018)
Mr Paul Simons (Elected 2020)

Ex Officio:

Mr Jason Lower, Youth Theatre Director (Appointed 2018)
Mrs Jo Pierce, Wardrobe Representative (Appointed 2018)

Co-Opted:

Geoff Daniels, Technical Director (2019)

Mr Gordon Court, Chairman of the Art Group was a member of the Committee and a Trustee until his death in June 2021.

Charity registered number: 227035

Principal office: The Oast Theatre
London Road
Tonbridge
Kent
TN10 3AN

Bankers: HSBC Bank plc
100 High Street
Tonbridge
Kent
TN9 1AN

Independent Examiner: A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2021

The members of the Management Committee present their Annual Report, together with the Financial Statements for the year ended 31 July 2021. The Management Committee confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the governing document and the provisions of "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 2019) (Charities SORP (FRS 102)).

Structure, governance and management

The Tonbridge Theatre and Arts Club was registered as a charity on 8 October 1964 and is governed by its Club Rules. It is a non-professional organisation managed by a committee of 15 members.

The Club incorporates an Art Section, meeting weekly, and two active youth groups – the Hoppers for young people aged 8 to 13, and the Youth Theatre, for those aged 14 to 19.

The Club is a member of The Little Theatre Guild of Great Britain.

Membership of the Club is open to everyone and is offered regardless of race, creed, colour, gender, sexual orientation or political persuasion. Club members pay an annual subscription, and all functions connected with running the Club and the theatre are carried out by them on a completely voluntary basis. There are no paid employees. Theatre performances are open to the public but Club members can purchase seats at advantageous rates.

The Hon Treasurer and Hon Secretary are elected annually. The Management Committee members are elected to serve for two years; co-opted members serve until the next AGM. The Chairman, Vice Chairman and other officers are elected by and from Management Committee members.

The Youth Theatre Director and Wardrobe Representative are appointed annually by the Management Committee. The Chairman of the Art Section is elected annually by members of the Art Section.

Objectives and activities

The objects of the Club are to promote the advancement and improvement of general education in relation to all aspects of the arts, drama, music and painting, and to develop public appreciation of such arts.

These objects are achieved through a programme of drama productions staged over a season that runs for approximately ten months and art classes and exhibitions throughout the year.

In setting the objectives for the year, the Management Committee has had due regard to the Charity Commission's guidance on public benefit.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2021

Chairman's Report 2021

This year much of what happened at The Oast did so, as it were, behind closed doors. Zoom became invaluable, keeping groups together and safe. It was only in August 2021 that the Management Committee stopped using Zoom and met in the theatre.

At last, in July 2021, we re-opened, presenting two one act plays: "The Drama Game," written and directed by Phil Porter and "Edgar and Annabel" written by Sam Holcroft and directed by Phil Holden. Tickets were free, for members only and performances began at 7.30pm: our new start time for subsequent productions. Both plays started life on Zoom before moving briefly to the stage. All performances followed strict Covid-19 guidelines. These created rather a subdued atmosphere in the theatre, but given the circumstances, those who attended enjoyed the performances. Despite the pandemic, The Oast presented two quality productions within a "See it Safely" environment: the show did indeed go on.

The building continued to be inspected by various individuals who kept it in good working order, ready to re-open when conditions allowed. The car park was re-lined in June, the Barn re-roofed in March, (project-managed by Peter Galbraith) and the sign above the door re-designed in a more modern fashion. The artwork was by Tim Hansell. The board was subsequently re-lit, a considerable in-house undertaking by Ron Adamson and his team. In June, discussions were begun about replacing The Oast's boiler. It is 33 years old and coming to the end of its life. Discussions about this were entered into with Norman Bromley, a local heating consultancy firm. We await their report.

The auditorium received a makeover. With Ann Smith's permission, the "Lion in Winter" banners were put into storage. They were replaced by a series of large black and white photographs. There are eight boards, six with two photographs and two with one. All photographs are of recent Oast productions. As is current practice, those in each photograph gave permission for its display. The photographs, mainly taken by Paul Simons, were professionally installed. The aim was to modernise the auditorium by making it feel more theatrical.

The membership system was, in effect, re-designed so that it complied with Data Protection legislation. As the report below highlights, this was a considerable undertaking. However, given time and patience, the new system will deliver a faster and more convenient way of becoming an Oast member. The Management Committee appreciated the efforts of Paul Simons in creating the system.

Advanced Ticketing declared that the software that The Oast was using for producing tickets was now "heritage" and would not be developed further. For that reason and the continual problems that the theatre had suffered led it to change its supplier to TicketSource. A lot of work this year has gone into tailoring it to our specific needs and training Box Office Operators.

Data security is of paramount importance. Derek Rose has put a huge amount of effort, with the help of three others, into creating the Oast Workspace which will enable the theatre to securely store and back up its data and provide a platform by which The Oast can communicate and share data effectively.

As most of you know, the 2020 AGM was a long, drawn-out postal affair. The results were officially accepted by The Management Committee at its meeting on the 6th May 2021. 773 voting forms were delivered, 268 were returned, a 34% response rate. Four voting slips returned after the deadline were disregarded. All proposals were unanimously accepted by the membership. Because of extenuating circumstances, all elections were "frozen" except that the Treasurer and the Secretary were formally elected, thus ending their co-opted status. It is anticipated that elections will return for the 2021 AGM.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2021

This year, the theatre lost Gordon Court, a long-standing member of The Management Committee, Chair of the Art Group and a stalwart of the "playgroup", the over-sixties who make the sets.

I sincerely thank all who kept the theatre going throughout the pandemic. A special mention goes to those who organised the play readings and those who cleaned and sanitised the building prior to re-opening. At the time of writing, enhanced cleaning regimes are here for a while. Nick Blessley undertook the daunting task of creating a Covid-19 Risk Assessment for The Oast. The CRA was endlessly revisited, as circumstances dictated. A considerable number of people use the theatre over any given period: each group has its own Covid-19 concerns. Reconciling these differing needs under one overarching roof was a challenge in itself. The Management Committee sincerely thanks Nick for his work on the CRA, which even now is still evolving.

You will notice that Departmental Reports are thin on the ground. Drama, Youth, Art and Membership were able to report some progress. Website, Props and Furniture, Wardrobe and The Sociable Committee were "closed". River Drama did not meet at our theatre this year, but like many other organisations, used Zoom to good effect.

Finally, a sincere thank you to The Management Committee and anyone else who helped The Oast Theatre survive trying times.

Oast Workspace Report

A small team of members have set up the Oast Workspace. It is a private, secure, cloud-based platform for storing and sharing Oast information (photos, documents, etc). It is based on a free version of Google Workspace, available to Not-for-Profit organisations.

It is primarily for centrally storing information held on a multitude of members' computers, to guard against loss of that information and allow the easy and secure sharing of it with others. It also has additional facilities, such as email and forms. It is hoped that, over time, this technology will provide easier collaboration between members. Currently, all the show photos and programmes have been uploaded back to 2002.

Drama Report

The first meeting of Sara Lacey's and Sandra Barfield's play reading group was the 10th July, 2020. They began indoors at The Oast: six in number and with the windows wide open.

They then moved into "the tunnel", the space between the back stage wall and the Barn. They sat on socially distanced chairs, shouting their lines. The group also read "Season's Greetings" on one of the hottest days of that year: an entertaining experience.

They then went on Zoom: for many reasons it is not as easy as it seems to conduct play readings in this way.

At "close of play" the group had completed 64 reading sessions, using 39 readers and covering 47 plays.

The experience was fun. It kept people together and theatre "live". The Roundel Players, a mix of Oast and non-Oast performers was formed.

The Drama Committee sincerely hopes that all members will continue to support Drama at The Oast when conditions permit.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2021

Youth Report

Throughout 2020/21 the Oast Youth Theatre predominantly met on Zoom. While the numbers were not as high as in-person activities, the dedicated group who did attend took part in twice-weekly sessions, created entries for the Coronavirus Time Capsule, devised murder mysteries and pantomimes, and played a lot of games. There were also shared activities, such as a weekly quiz, with Trinity Youth Theatre in Tunbridge Wells.

The sessions were important for the young people's wellbeing and mental health, keeping them connected with their friends in a structured way.

The group also met with other youth theatres online - with The Oast taking lead on a big Taskmaster session with 60 participants.

When restrictions eased, the group split into two, running weekly sessions with first three groups, then two, where possible. These were again invaluable for supporting the young people during the uncertainty of the past year and received very positive feedback from the members and their parents.

Art Group

During the lockdown Gordon led a group which set up a website to give an opportunity for artists to display their work for sale online. It is planned continue this in parallel with the next 'Face to Face Exhibition'

Membership

This year has been a challenging one with so much change on many fronts (and behind the scenes) within The Oast Theatre. In order that The Oast comply with current Data Protection Laws it was necessary to have everyone re-join The Oast membership scheme. The new scheme gives us the facility to share information with members electronically rather than the hugely expensive option of using Royal Mail. This has given me the opportunity to meet, talk with and email some of them and what a great and supportive group of people I have found them to be, and I would like to thank each and every one.

I am writing this in September, and it has been some 18 months or so since we last put on a full show and over a year since membership was suspended. I am pleased to say that all people whose memberships expired in July 2020 were transferred over to the new scheme in July of this year and offered the opportunity of registering and renewing. Up to now over 50% of members have registered with the website and renewed their Memberships, Season Tickets and Associate Memberships and more are coming in every day.

Transferring to the new scheme has thrown up a few issues. Some of you have no email address at all and, as valued and continuing members, we will continue to run their memberships as we did before providing that a new and updated membership form is completed. Some couples only have one email address between them so most have kindly agreed to run one account online (so that they can receive information via the website) and the other we run offline. Almost everyone else who applied has managed to join the online scheme. Various articles were sent out in Oast Notes and emails and a video was put on the website. I have run Zoom sessions, telephone help lines, emails and I have visited some members at home to assist them. I have learned a lot along the way and have made changes to the user guides that we supply to make the scheme easier to navigate. I would like to thank all members who sent in suggestions and pointed out problem areas. The biggest difficulties seem to be the use of a complex password, unfamiliarity with some mobile devices particularly and old devices that Apple/Microsoft will not provide system upgrades for any longer and which will not run our website.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2021

In the last report on the 31st July 2020 the membership was 812. On the 18th September 2021 the total membership was 444 which is a reduction of 368 (45%) from 2020 and comprised:

Members 358 (from 656)– a reduction of 298 (45%) from 2019

77 Season Ticket Holders (from 156) – a reduction of 79 (51%) from 2019

Some Season Ticket Holders have elected to re-join as members reflecting some uncertainty.

Currently 299 members still receive Oast Notes by Mail and 706 members received Oast Notes by Email. This has not changed from last year. Because people are continuing to renew, the distribution of Oast Notes is remaining as it is pro tem but once membership has stabilised those that have not renewed will be removed from both means of distribution. The use of e-mail and making Oast Notes available to Members on the website, considerably reduces printing and postage costs.

The health and safety of our members and visitors is paramount which is why we have adopted the London Theatres initiative of the See it Safely campaign. I hope that with increasing confidence in our Covid-19 protection protocols that members will be encouraged to re-join in the shorter term.

Financial review

The results of the Club for the year are shown on page 9. The Balance Sheet on page 10 shows that the Club had total funds at 31 July 2021 amounting to £1,121,273. This is mainly represented by fixed assets held for the Club's use of £1,023,074. The balance of £98,199, which represents the Club's free unrestricted funds, relates primarily to cash at bank and in hand of £66,543 and stock of £30,690.

Policy on reserves

The Management Committee has agreed that it is prudent to have available a sum in reserves equivalent to approximately 6 months of the annual support, premises and utility costs, i.e. the costs which would be incurred if the theatre ceased operating. This is estimated to be approximately £32,000. This will fund any unexpected large drop in income and/or large increase in running costs. The policy is achieved by ensuring that free unrestricted reserves (that is, unrestricted funds not represented by fixed assets) are at least equal to approximately 6 months' running costs.

At the balance sheet date, free unrestricted reserves were in excess of this amount. The Management Committee plans to use the excess funds to ensure the theatre is able to reopen when appropriate.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Management Committee on 27/11/2021 and signed on its behalf by:



Phil Porter
Chairman

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 JULY 2021

Independent examiner's report to the trustees of Tonbridge Theatre and Arts Club ("the Club")

I report to the Management Committee on my examination of the accounts of the Club for the year ended 31 July 2021.

Responsibilities and basis of report

As the management committee of the Club, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Club'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 my 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. accounting records were not kept in respect of the Club as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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 part 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.



A S Healey

Date: 27/11/2021

A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

TONBRIDGE THEATRE AND ARTS CLUB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Note	2021 £	2020 £
Income from:			
Donations and legacies	3	23,331	16,590
Other trading activities	4	4,500	49,680
Charitable activities	5	-	42,282
Total income		27,831	108,552
Expenditure on:			
Raising funds	6	2,304	13,780
Charitable activities	7	51,633	91,754
Total expenditure		53,937	105,534
Net (expenditure) / income		(26,106)	3,018
Net movement in funds		(26,106)	3,018
Reconciliation of funds:			
Total funds brought forward		1,147,379	1,144,361
Total funds carried forward		1,121,273	1,147,379

TONBRIDGE THEATRE AND ARTS CLUB

BALANCE SHEET AS AT 31 JULY 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	11		1,023,074		1,035,081
Current assets					
Stocks		30,690		31,849	
Debtors	12	21,615		6,621	
Cash at bank and in hand		66,543		81,838	
		<u>118,848</u>		<u>120,308</u>	
Current liabilities					
Creditors: amounts falling due within one year	13	<u>(20,649)</u>		<u>(8,010)</u>	
Net current assets			98,199		112,298
Total net assets			<u>1,121,273</u>		<u>1,147,379</u>
The funds of the charity					
Unrestricted funds			1,121,273		1,147,379
Total charity funds			<u>1,121,273</u>		<u>1,147,379</u>

The financial statements were approved by the Management Committee on 27/11/2021 and signed on their behalf by:



Phil Porter
Chairman



Mike Metcalf
Hon Treasurer

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

1 Status

Tonbridge Theatre and Arts Club is a charitable organisation registered in England and Wales, governed by its Club Rules and managed by a committee of members. The address of the principal office is The Oast Theatre, London Road, Tonbridge, Kent TN10 3AN.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with "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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Tonbridge Theatre and Arts Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

During the year the Covid-19 pandemic remained ongoing and activities had not fully resumed by the year-end. This resulted in a significant reduction in the income received by the charity in the year as the majority of its income is derived from the ceased activities, being productions held. As activities have resumed post year-end and the charity still holds sufficient reserves to cover expenditure for the next 12 months it remains a going concern and the going concern basis of accounting continues to be adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. This is usually on receipt. Legacies are recognised when probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached are within the charity's control or have already been met.

Income from other trading activities is recognised at the date of sale. Subscriptions income received in advance is accounted for as deferred income.

Income from charitable activities comprises box office and season ticket income. Box office income for a particular production is recognised in the period in which the production takes place. Season ticket income received in advance is accounted for as deferred income.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

Costs of charitable activities are those costs, including support costs and irrecoverable VAT, relating to the operation of the Oast Theatre.

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

2 Accounting policies - continued

2.4 Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Management Committee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. The charity does not currently have any restricted funds.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Fixtures, fittings & equipment - 10% to 20% straight line
- Freehold property - lease to over 30 years straight line
- Freehold property - platform lift over 20 years straight line

No depreciation is provided on the Oast Theatre because any charge is considered to be immaterial due to the long useful economic life and high residual value of the property.

2.6 Stock

Stocks are stated at the lower of cost and estimated selling price less costs to sell.

2.7 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value or, if due after more than one year, at amortised cost.

3 Income from donations and legacies

	2021	2020
	£	£
General donations	4,281	4,795
Programme donations	-	1,795
Grants received	19,050	10,000
	<u>23,331</u>	<u>16,590</u>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

4 Income from other trading activities

	2021	2020
	£	£
Art section	-	25
Bar sales	783	9,335
Coffee bar sales	-	1,142
Ice cream sales	-	2,176
Hire income	847	5,737
Subscriptions	350	15,574
Wardrobe income	91	8,361
Props and furniture income	-	933
Fundraising and members' events	-	4,762
Advertising	-	515
100 Club (see note 14)	1,236	1,120
Other income	1,193	-
	<u>4,500</u>	<u>49,680</u>

5 Income from charitable activities

	2021	2020
	£	£
Operation of theatre:		
Box office and season ticket income	-	42,282
	<u>-</u>	<u>42,282</u>

6 Expenditure on raising funds

	2021	2020
	£	£
Bar expenses	1,326	5,433
Coffee bar expenses	78	815
Ice cream expenses	120	1,040
Wardrobe expenses	780	1,140
Fundraising and members' events costs	-	5,352
	<u>2,304</u>	<u>13,780</u>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

7 Expenditure on charitable activities

	Direct costs 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Operation of theatre	32,793	18,840	51,633	91,754

8 Direct costs

	2021 £	2020 £
Production expenses	2,310	14,274
Premises costs including insurance	19,852	20,985
Rates	54	384
Little Theatre Guild	105	105
Equipment repairs and maintenance	658	4,335
Printing	3,113	8,852
Utilities	6,701	10,076
	32,793	59,011

9 Support costs

	2021 £	2020 £
Postage	2,215	1,515
Telephone and internet	828	983
Computer costs	1,795	-
Depreciation	12,264	11,788
Transaction charges	287	2,237
Irrecoverable VAT	(3,606)	11,788
Mortgage interest	(2,187)	-
Fees for non-examination services paid to examiner	4,075	-
Independent examination	1,340	1,275
Other	1,829	3,157
	18,840	32,743

10 Employees and Management Committee

The charity has no employees and is staffed entirely by its members who receive no remuneration.

No members of the Management Committee received any remuneration during the year. Any expenses reimbursed to members of the Management Committee (and close family members) were in their capacity as agents of the charity and not in their capacity as trustees.

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

11 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 August 2020	1,008,013	120,424	1,128,437
Additions	-	257	257
At 31 July 2021	1,008,013	120,681	1,128,694
Depreciation			
At 1 August 2020	3,219	90,137	93,356
Charge for the year	2,226	10,038	12,264
At 31 July 2021	5,445	100,175	105,620
Net book value			
At 31 July 2021	1,002,568	20,506	1,023,074
At 31 July 2020	1,004,794	30,287	1,035,081

12 Debtors

	2021 £	2020 £
Prepayments and accrued income	6,167	5,501
100 Club debtor (see note 14)	1,236	1,120
VAT repayable	10,497	-
Other debtors	3,715	-
	21,615	6,622

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,843	-
Accruals and deferred income	11,624	1,957
VAT payable	-	321
Other creditors	5,182	5,732
	<u>20,649</u>	<u>8,010</u>
Deferred income comprises:		
Income deferred from the previous year	-	6,786
Released to the statement of financial activities	-	(6,786)
Arising during the current year	7,418	-
	<u>7,418</u>	<u>-</u>

Deferred income includes amounts received for advertising and subscriptions relating to the 2021/22 year.

14 100 Club

	2021 £	2020 £
Balance sheet at 31 July 2021		
Assets		
Cash at bank and in hand	2,354	2,225
Liabilities		
Subscriptions prepaid	(1,118)	(1,105)
Due to Tonbridge Theatre and Arts Club (see note 12)	<u>1,236</u>	<u>1,120</u>
Income and expenditure for the year ended 31 July 2021		
Income		
Subscriptions	2,301	2,185
Expenditure		
Prizes	(1,030)	(1,030)
Other expenses	(35)	(35)
Surplus for the year (see note 4)	<u>1,236</u>	<u>1,120</u>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

15 Related party transactions

The charity has a service contract for fire alarms and equipment with EJP Fire Protection Limited, a company jointly controlled by the spouse of trustee Mrs Elizabeth Portlock. During the year the charity paid the company £286 (2020: £597) in respect of these services.

The charity purchases scripts and occasionally utilises the printing services of Mr Books, a business run by trustee Philip Holden. During the year the charity paid £100 in respect of printing services (2020: £720 in relation to scripts purchased).