

TONBRIDGE THEATRE AND ARTS CLUB

**MANAGEMENT COMMITTEE REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2022

TONBRIDGE THEATRE AND ARTS CLUB

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TONBRIDGE THEATRE AND ARTS CLUB

REFERENCE AND ADMINISTRATIVE INFORMATION *FOR THE YEAR ENDED 31 JULY 2022*

Management Committee / Trustees: Mr Phil Porter, Chairman/House Manager (Elected 2018)
Mrs Valerie Galbraith, Vice Chairperson/Website (Elected 2018)
Mr Mike Metcalf, Hon Treasurer (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 (Resigned 2021)
Mr Nick Blessley, Hon Treasurer (Elected 2018)
Mr John Perry (Elected 2019)
Mr Philip Holden (Resigned 2021)
Mr Paul Simons, Membership Secretary (Elected 2020)
Mrs Sara Lacey (Elected 2021)
Mr Ian Tucker-Bell (Elected 2021)
Mrs Kate Robbins (Elected 2021)

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 John Hall, Chairman of the Art Group (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 2022

The members of the Management Committee present their Annual Report, together with the Financial Statements for the year ended 31 July 2022. 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 2022

Chairman's Report 2022

This year, the report concentrates on those matters not directly covered by departmental returns.

As you all know by now, the TTAC celebrated its 75th plus 1 birthday at The Oast Theatre on September 11th, 2022. The day was a great success, but formal planning began in January. Between then and September, numerous meetings were held, finally arriving at an agreed style. The Management Committee thanks the Sociable Committee, led by Laura Collins, for its efforts.

The theatre installed a new heating system. This was a long and very complicated affair, overseen by Peter Galbraith and Ron Adamson, with support from Norman Bromley, a local heating advisory service. The theatre owes Peter and Ron a huge thank you for their unstinting efforts over the year.

Long -term hiring remains positive. U3A, NCT, River Drama, Yoga, The Stag Theatre, Orange Works, and Trinity all hire on a regular basis. NCT also hold various training sessions and Atlantic Productions hired the JY Studio for an afternoon to create a segment for the BBC's production of "The Crown Jewels", presented by Clive Myrie. U3A is a recorder ensemble, mainly playing early music but also traditional folk songs, on soprano, treble, bass, and tenor instruments. At the Oast, Trinity Creative Engagement run two groups for over 55s and those living with long-term illnesses. Moving with Music features gentle exercises while seated in a chair, working to help those with limited mobility. Senior Sing uses songs from years gone by for members to sing along to – helping improve health and providing a space to socialise. Both groups are funded by Involve Kent as part of the Kent County Council Universal Wellbeing Contract.

Rita and Arthur Carpenter stopped producing the Oast's Show Programme and Annie Young retired as editor of Oast Notes. The Oast owes all three a big thank you for their considerable efforts over countless years. Both roles were taken over by Ian Tucker-Bell and the Oast wishes him well in both ventures.

The Oast Theatre is finding it increasingly difficult to run the show programme to the standard we all expect. The theatre cannot expect the same small group of volunteers to keep giving. Rather than do nothing, various appeals for support were put into Oast Notes and social media put to good use. Initial returns are promising, especially as regards support for wardrobe. The technical team joined the fray, organising an open evening in February in the hope of finding and keeping "new blood". The event was organised to try to create a more inclusive group for people to learn and participate in the backstage technical area of the Oast Theatre. It included some training and a free-ranging discussion afterwards.

About 16 people attended, including a few youth theatre members. There was good feedback for the training and for the format of the event. There were also useful ideas on how we might attract additional people to the team. One suggested outcome was to organise similar events on different topics which, along with other ideas, will be followed up by the backstage technical leadership team.

The Oast lost two long-standing and very active members: Barbara Winter and Sadie Williams. Barbara, for many years part of the Box Office team, was always helpful, enthusiastic and cheerful, regardless of the task. Sadie was a vital part of Wardrobe, a regular at Sunday morning hiring sessions, as well as supporting all things to do with costume. Both will be greatly missed.

Again, the theatre pays tribute to all those who, week in and week out, keep the Oast Theatre "alive".

Finally, I thank The Management Committee for all it has done over the past year.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE *FOR THE YEAR ENDED 31 JULY 2022*

Oast Workspace Report

The Oast Workspace has now become a core system for the club, with all the current productions, photos and advertising media stored, along with other production information, as well as historic show pictures and programmes, back to 2000. The team has secured historic records and pictures collected by Valerie Galbraith and Judy Beer that are currently being made available (thanks to Dave Mackin) to everyone with access. Most recently, Lyn Porter has provided the current and future booking sheets to allow people to see room availability.

Drama Report

During the year 6,700 seats were sold which is a 67% occupancy rate. Up until February social distancing rules applied. During this period the occupancy rate was 56% of the full capacity. For the period March-July the occupancy rate was 76%.

The Oast Theatre began its season with a bang, presenting two, very different, Youth Theatre productions. The first was "Dracula", the second was "Little Women". Both plays were directed by Jason Lower, the leader of The Oast Theatre's Youth Group.

In October, the theatre presented that old favourite, "Separate Tables" by Terence Rattigan, directed by Sandra Barfield. Just as the play was due to open, a member of the cast playing a major role, fell ill. Fortunately, there was someone else prepared to take over: the Oast thanks them for so doing.

In November, Stuart McCreadie directed "Same Time Next Year" by Bernard Slade. This was a captivating two-hander, charting a love affair between two people over twenty-five years.

In December the Christmas show was "Emil and the Detectives" by Erich Kastner, directed by Ian Tucker-Bell. The production, originally intended for the previous season, but derailed by Covid-19, was almost entirely re-cast and proved to be a lively family show.

In January, Valerie Galbraith directed "The White Carnation" by R. C. Sherriff. The play's central character, a "ghost", caught the audiences' imagination as he tried to accept what he had become.

In February, Sara Lacey directed "All Our Children" by Stephen Unwin. This play also stopped by Covid-19 was slightly recast and finished its run. The issues raised in the play were unsettling but all those present agreed that the subject matter had been expertly handled.

In March, Mel Paszkowski presented "A Bunch of Amateurs", by Ian Hislop and Nick Newman. This was an out and out comic romp, as a fading Hollywood star performed Shakespeare with the local am-dram group-the aforementioned bunch of amateurs.

In April The Oast Youth Theatre, in partnership with Trinity Youth Theatre, performed DNA and Hunt. The Oast's contribution was DNA, performed with clarity and conviction.

Also, in April Phil Porter directed "Witness For The Prosecution" by Agatha Christie. The superb set gave an excellent cast the chance to perform in what appeared to be a real courtroom.

In May Ian Tucker-Bell directed "Hangmen" by Martin McDonagh. This is a black comedy and proved to be very funny indeed.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE *FOR THE YEAR ENDED 31 JULY 2022*

In June the Oast presented the Hoppers Spring Show. This was two plays directed by Phil Burns, the director of The Hoppers. One, called "Doors" was a collection of short plays. The other, called "The Prom" concerned girls about to enter university. Most of the show was a collaboration between Phil Burns and his performers.

Also, in June The Oast presented "Bedroom Farce" by Alan Ayckbourn, directed by Stuart McCreadie. Shirley Browning, the original director, was unfortunately unable to direct, so Stuart McCreadie took her place. Many thanks to Stuart for taking charge.

In July Barbara Smith directed Polly Teal's adaptation of Charlotte Bronte's "Jane Eyre". A versatile cast played a range of characters to great effect. It was an emotional and eventually heart-warming end to a very strong season. As always, The Oast Theatre thanks all those who help to make each production such a success.

SOUTHERN COUNTIES DRAMA FESTIVAL

Tone Clusters by Joyce Carol Oates.
Andy Leggatt nominated for Best Actor.
Fiona Dunn nominated for Best Director.
Best Adult Actress awarded to Hania Simons
Tone Clusters awarded Best Adult Production

Permission To Cry by David Campton
Bob Brown nominated for Best Actor
Elizabeth Portlock nominated for Best Actress.
Permission to Cry nominated for Best Production

JY STUDIO PRODUCTIONS

November 2021

Tone Clusters by Joyce Carol Oates
Friends of the Deceased by Jane Shepard,
The Curious Art of Critique by Andrew Bliss,
Killing Time by Keith Johnson,
The Knight Intruder by Dorothy Lambert
The Granny Case by Doc Watson

February 2022

New Play Readings
On the Edge by Andy Taylor
A Load of Bull, by Tony Cottrell
Smooth Criminals by Simon Burkbeck
Mist Opportunities, One Card Shy, The Executor by Fiona Paterson

July 2022

The Allotment by Gillian Plowman
Rosemary with Ginger by Edward Allan Baker

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2022

River Drama Report

River Drama has continued to flourish this year and several changes have been implemented.

After a break, River Drama returned to 'in-person' sessions at the Oast Theatre after February half term with adjustments made to work as closely as possible in line with Covid 19 good practice. We all enjoyed being back!

We introduced some new groupings at that time. The former Junior and Senior groups have been combined as they were both reduced in size mainly due to older students moving up. This group, known as the Youth Group, is a much better size for the students and the groups have merged successfully. In addition, we now have two parallel mixed age Academy Groups for the over 18 students.

After Easter, River Drama started back properly, and fees were collected for the first time since before the pandemic. Sessions have been led by our long-standing and much-loved tutors and they were joined in the Summer Term by three tutors who are new to River Drama. We currently have a strong team of tutors to lead the Saturday sessions.

The first week of August saw the return of our Academy Week, in a different venue this year due to the building works at the Oast Theatre. Eighteen Academy students participated in putting together a series of pieces based on the topic of 'Special Memories.' On the final day, there was an enjoyable afternoon performance for family and friends to see the results of the hard work all the students had put into the week.

This year has also seen a changeover in Trustees of River Drama. There is now a single River Drama Committee, six members of which are also Trustees.

River Drama would like to thank the Oast Theatre for the continued use of their wonderful facilities and for their ongoing help and support. In particular Lyn Porter who deals with all our enquiries with kindness and patience throughout the year.

Hoppers and Youth Report

Hoppers were glad to be back to live face-to-face workshops and the children had missed them a lot! After a year-long wait, two children joined The Hoppers. Now the group had full membership with an extensive waiting list.

At the start of the year, many Hoppers had either to leave the group or join the Youth Theatre, which unfortunately, was almost full. Thus, The Yoppers were formed: this group had an upper age limit of fifteen and meant that all those interested in Drama, still had a place to go.

Both groups performed in the Hoppers' Summer Show appearing in "Doors" and "The Prom". For some it was their first time on stage: for others their last as Hoppers. Both shows were brilliant and enjoyed by all. It was also a great send off for the older children and the Youth Theatre has now got some fantastic children with a love for drama.

Hoppers will become one enlarged group on Saturdays. The Oast Youth Theatre started the year on Zoom, creating scripts, playing games and providing a much-needed social outlet for its members.

We were thrilled to be back in our room later in the year, performing two separate plays: 'Little Women', adapted by Kate Hamill, performed by an all-female cast and La Navet Bete's 'Dracula: The Bloody Truth' performed by an all-male cast.

After the September shows several members left for university. Some are now studying drama at university, while Ed Winniffrith, the group's young technician for five years, is now working in the West End as a sound operator on 'Moulin Rouge'.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE *FOR THE YEAR ENDED 31 JULY 2022*

For the first time in years, the Youth group has an uneven gender split. The group is now much smaller than in pre-pandemic times, although it is slowly regaining members.

Christmas saw the long-awaited performance of 'Emil and The Detectives', directed by Ian Tucker-Bell and starring the Youth Theatre and Hoppers, with adult actors Jason Lower (Youth Theatre director) and Faye Bedding (former Youth Theatre member and long-time Oast Youth collaborator) working alongside them.

In April 2022, we performed a double bill with our friends at Trinity Youth Theatre, with the OYT staging 'DNA' by Dennis Kelly. A planned performance of the show at Trinity did not occur due to a large number of Covid related illnesses among the casts.

This is a transition year for the OYT and we look forward to it growing back into the thriving group that it was before and during the Lockdowns.

Art Group

The Oast Art Group is open to members of the Oast and meets every Tuesday in the Oast Art Room from 1.30 to 3.30pm. The group holds at least one exhibition a year at the Oast. This July, in a departure from tradition, we staged an exhibition in the Bar Lounge, at ground floor, where it was felt more people would be likely to view the exhibits. Initially staged in a 'dark week' when no show was on, this was extended to coincide with the run of 'Jane Eyre', for the benefit of audience members. Pictures and cards were sold, and the exhibition was a great success. A few weeks later, as part of the Oast's 75th anniversary celebrations, we staged another exhibition in the lounge. On September 11th, visitors enjoyed the revels, including large cut-outs of characters from 'Alice in Wonderland', produced by our artist fraternity. During the year you will be able to see pictures by our artists displayed in the lounge, available for sale and periodically renewed.

Technical Group

The event was organised to try to create a more inclusive group for people to learn and participate in the backstage technical area of the Oast Theatre. It included some training and a bit of social and discussion.

About 16 people attended, including a few youth theatre members. There was good feedback for the training and format of the event. There was excellent debate and some useful ideas on how we might attract additional people to the team. One outcome was to organise similar events on different topics which, along with other ideas, will be followed up by the backstage technical leadership team.

Wardrobe Report

This year has seen the return of hirers to the wardrobe. We operated an appointment system to keep everyone safe which worked very well. Schools, societies and some individuals have all returned and our income is increasing. We have a team of hard-working members keeping the costumes in good repair and making new ones, costuming all our own plays as well as doing the washing and ironing. We have welcomed some new members to our team.

Many thanks to everyone for their enthusiastic contribution.

Props and Furniture Hire

Peter and I continue to look after our props (each one photographed by Judy Beer) and furniture hire but, naturally, outside hires have gone through a long quiet period while Covid has taken its toll of stage performances countrywide. We have seen a gradual improvement in the last few weeks as little theatres in neighbouring counties have begun to recover. However, schools have yet to resume their productions, which were another source of income. We have just completed a lucrative hire of specific props for a production of 'Hangmen' which confirms our mantra of keeping everything if possible, however small! Our collection of 'Pressure' props is a perfect case in point. We have such talent in our 'Playgroup' regarding the making of specific props so it gives us a lot of pleasure to see those props making some extra funds for the Oast Theatre.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 JULY 2022

Website

Over the summer months, The Theatre's website has been considerably overhauled. The Theatre sincerely thanks Paul Simons, Ian Tucker-Bell, and Peter Bibb who have begun to create a new website that is clean, clear, and modern. While there is still work to do, The Theatre believes that the finished website will be much appreciated by all who use it.

The Theatre sincerely thanks Valerie Galbraith who was the driving force behind our website in the first place. She saw the need for a website and worked hard to set it up and keep it running for many years. Thank you, Val.

You can find our website at www.oasttheatre.com

Health & Safety

On joining the Management Committee, I was tasked with overseeing the health and safety aspect of life at the Oast.

Our insurers recommended that we had a health and safety audit. Steve King of Achievable Safety carried out an informal walk-through early in March, on a Wednesday morning when the theatre is most in use. This was followed up with a full health and safety audit later that month. The resulting report was favourable with only one 'please get this done as soon as possible'. This related to our electrical safety certificate which had lapsed due to the lockdowns and has since been re-instated. The report listed thirteen recommendations which were mainly of a minor nature and none of which were compulsory.

UK health and safety law only requires that health and safety training should be sufficient to enable volunteers to carry out the tasks/roles they are undertaking in a safe manner. It was felt appropriate that, to fulfil this requirement, some basic in-house training would be offered to complement our duty of care to our volunteers who are so vital to the theatre.

At the time of this AGM it is hoped volunteers from all departments of the theatre will have attended the in-house training sessions that Steve King will have presented on 31st October.

Membership Report

This has been an interesting year for the Oast Membership. When I last wrote my report on the 18th December 2021 we had a total of 444 members registered. Steadily through the year, old and new members re-joined/joined and on the 31st July 2022 we had the following membership breakdown:

Season Ticket Holders:	96
Honorary Members:	14
Honorary Members with Season Tickets:	6
Annual Members:	<u>560</u>
Total:	676

Considering that we had been through a considerable period of lockdown that was quite a respectable figure.

The new online membership scheme is working well, and most people are finding it reasonably straight forward. We are still having issues in trying to encourage some members to re-join and renew who have been used to a totally manual membership system previously and do not see why we need to change things. This was a hugely labour-intensive process for the volunteers responsible in manually updating hundreds of memberships, ticketing, and marketing records each year. Apart from the obvious cost benefits of not having to use Royal Mail and the need to obey the data protection laws we do need to reduce the workload on our volunteers. All that we ask is that once a year each member separately logs into the website and tells us that they wish to renew their membership and how they wish to pay.

TONBRIDGE THEATRE AND ARTS CLUB

REPORT OF THE MANAGEMENT COMMITTEE *FOR THE YEAR ENDED 31 JULY 2022*

We found that some existing members had issues last year with understanding and executing the two-stage process of registering with the website and then renewing subscriptions. We have listened and made a couple of changes to simplify things. Firstly, the user guide was rewritten, and I have also removed the need to register with the website. Anyone who was a member previously, and has allowed their membership to lapse, can join as a new member. This is a simple one stage process.

Passwords and usernames can also be problematic but, please do not struggle; contact the membership Secretary where speedy help is usually available. I have had the pleasure of meeting and speaking to many members who have requested help during the year, and everyone has managed to renew their membership. I am aware that there is a range of computer literacy within the membership and if anyone needs help, or knows someone that needs help, please do reach out to the membership secretary.

Looking at ticket sales this year more non-members than members are buying tickets. Each member is buying, on average over the 12 shows, just three tickets.

Financial review

The results of the Club for the year are shown on page 12. The Balance Sheet on page 13 shows that the Club had total funds at 31 July 2022 amounting to £1,132,908. This is mainly represented by fixed assets held for the Club's use of £1,038,174. The balance of £94,734, which represents the Club's free unrestricted funds, relates primarily to cash at bank and in hand of £66,349 and stock of £31,062.

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 2022

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; and
- 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 24/11/22 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 2022

Independent examiner's report to the Management Committee 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 2022.

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.



Date: 24/11/22

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 2022

	Note	2022 £	2021 £
Income from:			
Donations and legacies	3	5,508	23,331
Other trading activities	4	53,493	4,500
Charitable activities	5	58,527	-
Total income		117,528	27,831
Expenditure on:			
Raising funds	6	11,010	2,304
Charitable activities	7	94,883	51,633
Total expenditure		105,893	53,937
Net income / (expenditure)		11,635	(26,106)
Net movement in funds		11,635	(26,106)
Reconciliation of funds:			
Total funds brought forward		1,121,273	1,147,379
Total funds carried forward		1,132,908	1,121,273

TONBRIDGE THEATRE AND ARTS CLUB

BALANCE SHEET AS AT 31 JULY 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	11		1,038,174		1,023,074
Current assets					
Stocks		31,062		30,690	
Debtors	12	20,248		21,615	
Cash at bank and in hand		66,349		66,543	
		<u>117,659</u>		<u>118,848</u>	
Current liabilities					
Creditors: amounts falling due within one year	13	(22,925)		(20,649)	
Net current assets			94,734		98,199
Total net assets			<u>1,132,908</u>		<u>1,121,273</u>
The funds of the charity					
Unrestricted funds			1,132,908		1,121,273
Total charity funds			<u>1,132,908</u>		<u>1,121,273</u>

The financial statements were approved by the Management Committee on 24/11/2022 and signed on their behalf by:



Phil Porter
Chairman



Nick Blessley
Hon Treasurer

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

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).

There are no material uncertainties about the charity's ability to continue operating, and so the going concern basis of accounting has been 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. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. 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 2022

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 - lean-to over 30 years straight line
- Freehold property - platform lift over 20 years straight line
- Freehold property - boiler 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

	2022	2021
	£	£
General donations	882	4,281
Programme donations	1,959	-
Grants received	2,667	19,050
	<hr/>	<hr/>
	5,508	23,331
	<hr/>	<hr/>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

4 Income from other trading activities

	2022	2021
	£	£
Art section	65	-
Bar sales	14,723	783
Coffee bar sales	1,175	-
Ice cream sales	3,039	-
Hire income	5,788	847
Subscriptions	14,074	350
Wardrobe income	11,876	91
Props and furniture income	501	-
Advertising	1,129	-
100 Club (see note 14)	1,123	1,236
Other income	-	1,193
	<u>53,493</u>	<u>4,500</u>

5 Income from charitable activities

	2022	2021
	£	£
Operation of theatre:		
Box office and season ticket income	58,527	-
	<u>58,527</u>	<u>-</u>

6 Expenditure on raising funds

	2022	2021
	£	£
Bar expenses	7,939	1,326
Coffee bar expenses	1,057	78
Ice cream expenses	1,489	120
Wardrobe expenses	525	780
	<u>11,010</u>	<u>2,304</u>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

7 Expenditure on charitable activities

	Direct costs 2022 £	Support costs 2022 £	Total 2022 £	Total 2021 £
Operation of theatre	46,813	48,070	94,883	51,633

8 Direct costs

	2022 £	2021 £
Production expenses	16,766	2,310
Premises costs including insurance	10,063	19,852
Rates	318	54
Little Theatre Guild	105	105
Equipment repairs and maintenance	1,516	658
Printing	6,984	3,113
Utilities	11,061	6,701
	46,813	32,793

9 Support costs

	2022 £	2021 £
Postage	906	2,215
Telephone and internet	898	828
Computer costs	1,633	1,795
Depreciation	11,246	12,264
Transaction charges	996	287
Legal and professional fees	1,825	-
Loss on disposal of fixed assets	12,000	-
Irrecoverable VAT	12,449	(3,606)
Mortgage interest	-	(2,187)
Fees for non-examination services paid to examiner	3,340	4,075
Independent examination	1,575	1,340
Other	1,202	1,829
	48,070	18,840

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 2022

11 Tangible fixed assets

	Freehold property £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 August 2021	1,008,013	120,681	1,128,694
Additions	36,742	1,604	38,346
Disposals	(12,000)	-	(12,000)
	<hr/>	<hr/>	<hr/>
At 31 July 2022	1,032,755	122,285	1,155,040
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 August 2021	5,445	100,175	105,620
Charge for the year	2,227	9,019	11,246
	<hr/>	<hr/>	<hr/>
At 31 July 2022	7,672	109,194	116,866
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 July 2022	1,025,083	13,091	1,038,174
	<hr/>	<hr/>	<hr/>
At 31 July 2021	1,002,568	20,506	1,023,074
	<hr/>	<hr/>	<hr/>

12 Debtors

	2022 £	2021 £
Prepayments and accrued income	17,801	6,167
100 Club debtor (see note 14)	1,123	1,236
VAT repayable	-	10,497
Other debtors	1,324	3,715
	<hr/>	<hr/>
	20,248	21,615
	<hr/>	<hr/>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,083	3,843
Accruals and deferred income	10,842	11,624
VAT payable	5,192	-
Other creditors	5,808	5,182
	<u>22,925</u>	<u>20,649</u>
Deferred income comprises:		
Income deferred from the previous year	7,418	-
Released to the statement of financial activities	(7,418)	-
Arising during the current year	8,005	7,418
	<u>8,005</u>	<u>7,418</u>

Deferred income includes amounts received for box office sales, fundraising events and subscriptions relating to the 2022/23 year.

14 100 Club

	2022 £	2021 £
Balance sheet at 31 July 2022		
Assets		
Cash at bank and in hand	2,153	2,354
Liabilities		
Subscriptions prepaid	(1,030)	(1,118)
Due to Tonbridge Theatre and Arts Club (see note 12)	<u>1,123</u>	<u>1,236</u>
	<u>2022 £</u>	<u>2021 £</u>
Income and expenditure for the year ended 31 July 2022		
Income		
Subscriptions	2,188	2,301
Expenditure		
Prizes	(1,030)	(1,030)
Other expenses	(35)	(35)
Surplus for the year (see note 4)	<u>1,123</u>	<u>1,236</u>

TONBRIDGE THEATRE AND ARTS CLUB

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 JULY 2022*

15 Related party transactions

The charity had no transactions with related parties during the year. During the prior year there was a service contract for fire alarms of £286 with EJP Fire Protection Limited, a company which is jointly owned by the spouse of then-trustee Elizabeth Portlock. During the prior year the charity also paid £100 for printing services from Mr Books, a business run by then-trustee Philip Holden.