

BECKENHAM THEATRE TRUST

England & Wales · Charity number 236434

Details

Other names	BECKENHAM THEATRE CENTRE LIMITED, BECKENHAM THEATRE
Status	Registered
Legal form	Charitable company
Company number	06355539
Registered	1967-01-26
Register	View on the Charity Commission register

Contact

Address	Pond House Egerton Road Charing Heath TN27 0AX
Phone	07747 858600
Email	info@beckenhamtheatretrust.org.uk
Website	www.beckenhamtheatretrust.org.uk

Activities

Objects: TO ADVANCE THE THEATRICAL ARTS, AND ADVANCE EDUCATION IN THE THEATRICAL ARTS, BY THE AWARDING OF GRANTS TO CHARITIES OR OTHER COMMUNITY GROUPS, PROJECTS AND ORGANISATIONS, WORKING TO FURTHER SUCH PURPOSES FOR THE PUBLIC BENEFIT.

Activities: TO ADVANCE THE THEATRICAL ARTS, AND ADVANCE EDUCATION IN THE THEATRICAL ARTS, BY THE AWARDING OF GRANTS TO CHARITIES OR OTHER COMMUNITY GROUPS, PROJECTS AND ORGANISATIONS, WORKING TO FURTHER SUCH PURPOSES FOR THE PUBLIC BENEFIT.

Classification

- **How:** Makes Grants To Organisations
- **What:** Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BECKENHAM AND DISTRICT.
- Kent
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£66,967	£45,565	-	-
2024-04-30	£38,157	£4,168	-	-
2023-04-30	£3,468	£10,783	-	-
2022-04-30	£1,230,465	£22,028	£0	0
2021-04-30	£22,174	£9,753	-	-

Trustees

Name	Role	Appointed
DAVID SAVILL		2023-09-26
FIONA VAIL		2023-09-26
HELEN JUSTINE ZOE GILMOUR		2023-09-26
Louise Garraway		2020-01-14
MARGARET KATHLEEN GLENN		2024-08-29
MICHAEL DARBON		2014-01-21
Malcolm Jones		2019-01-09

BECKENHAM THEATRE TRUST

England & Wales - Charity number 236434

Accounts

Beckenham Theatre Trust

Trustees' Annual Report for the year ended 30 April 2025

Trustees' meetings continue to be held remotely by Zoom. A new website has been designed and installed to enable the work of the Trust to be carried out in giving grants to aid and promote the Arts and Theatre in South East London and Kent. W H Ireland has kept us updated with regard to the interest accrued in our investment portfolio and it was agreed that we would download funding as required for awarding grants.

To ensure we are compliant with the requirements of Companies House we reviewed, updated or re-wrote our current Policies which were presented at meetings and agreed upon. We also agreed that groups which involve working with children or vulnerable adults should upload their Safeguarding Policy with their application.

We were pleased to receive 49 applications for grants covering a wide spectrum of the Arts and Theatre. Fiona Vail was instrumental in collating all the information and forwarding it to Trustees for discussion and approval. Some applications were immediately discounted because they did not meet our criteria in respect of submitting budgets and supporting documentation, location of project, charitable status and banking facility. Each Trustee then chose their 'top ten projects' and those with the most votes were awarded full funding as per their request. After further discussion other groups were awarded a proportion of their requested funding. Grants totalling £36,7000 were awarded to Charing Arts (£2,360); Croydon Health (£2,950); Green Candle Dance Company (£4,000); L'Arche (£4,000); Lewisham Churches (£4,440); Moving Memory Dance Company (£4,000); Primary Shakespeare Company (£2,000); Sardines Dance (£4,950); Sydenham Gardens (£4,000) and Teatro Vivo (£4,000).

We have received some very positive feedback about the accessibility of the application form being straight forward, clear and concise and our user-friendly website setting out the criteria for grant application. Groups have displayed the Trust Logo on their websites showing us as sponsors and we have received invitations to view the projects when they come on-stream.

The Trustees have been delighted with the achievements of the first active year of the Trust and to see the original ambitions for the Trust realised. The feedback from the award recipients confirmed that Trust funding has made a real difference to their ability to deliver important community projects.

REGISTERED COMPANY NUMBER: 00635539 (England and Wales)
REGISTERED CHARITY NUMBER: 236434

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
BECKENHAM THEATRE TRUST**

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

BECKENHAM THEATRE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the company is to advance the theatrical arts, and advance education in the theatrical arts, by the awarding of grants to charities or other community groups, projects and organisations, working to further such purposes for the public benefit.

Significant activities

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ACHIEVEMENTS AND PERFORMANCE

Investment performance

Beckenham Theatre Trust's investment grew during the year by 1.28% to a closing market value as at 30 April 2025 of £1,303,759.37.

Equity markets posted solid gains for the quarter buoyed by the first interest rate cuts since the pandemic in the US and UK and then later in September the Peoples Bank of China unleashed a raft of stimulus to help address their faltering economy. Earnings growth has remained solid with 79% of S&P 500 companies reporting positive earnings per share surprises

FINANCIAL REVIEW

Financial review of the position at the reporting date, 30 April 2025

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Reserves policy

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. The committee have also examined other operational and business risks faced by the Charity and confirmed that they have systems in place to mitigate any significant risks.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustee Board, who are elected under the terms of the constitution. Trustees are recruited through a formal application process and judged against the skills required for the Board to execute properly its obligations and responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00635539 (England and Wales)

Registered Charity number

236434

Registered office

Pond House
Egerton Road
Charing Heath
Ashford
Kent
TN27 0AX

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

Trustees

M Darbon Retired
Ms L Garraway Teacher Training
Ms H J Z Gilmour Freelance Arts Practitioner & Trainer
Miss A Hilne Participatory Performance Practitioner (resigned 29/8/2024)
M J Jones Freelance Lecturer
D J Savill Artistic Director (Age Exchange)
Mrs F Vail Marketing Manager
Mrs M Glenn (appointed 29/8/2024)

Trustees' meetings continue to be held remotely by Zoom. A new website has been designed and installed to enable the work of the Trust to be carried out in giving grants to aid and promote the Arts and Theatre in South East London and Kent. W H Ireland has kept us updated with regard to the interest accrued in our investment portfolio and it was agreed that we would download funding as required for awarding grants.

To ensure we are compliant with the requirements of Companies House we reviewed, updated or re-wrote our current Policies which were presented at meetings and agreed upon. We also agreed that groups which involve working with children or vulnerable adults should upload their Safeguarding Policy with their application.

We were pleased to receive 49 applications for grants covering a wide spectrum of the Arts and Theatre. Fiona Vail was instrumental in collating all the information and forwarding it to Trustees for discussion and approval. Some applications were immediately discounted because they did not meet our criteria in respect of submitting budgets and supporting documentation, location of project, charitable status and banking facility. Each Trustee then chose their 'top ten projects' and those with the most votes were awarded full funding as per their request. After further discussion other groups were awarded a proportion of their requested funding. Grants totalling £36,7000 were awarded to Charing Arts (£2,360); Croydon Health (£2,950); Green Candle Dance Company (£4,000); L'Arche (£4,000); Lewisham Churches (£4,440); Moving Memory Dance Company (£4,000); Primary Shakespeare Company (£2,000); Sardines Dance (£4,950); Sydenham Gardens (£4,000) and Teatro Vivo (£4,000).

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The Trustees have been delighted with the achievements of the first active year of the Trust and to see the original ambitions for the Trust realised. The feedback from the award recipients confirmed that Trust funding has made a real difference to their ability to deliver important community projects.

Company Secretary

M Darbon

Independent Examiner

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

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 20 October 2025 and signed on its behalf by:

M J Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BECKENHAM THEATRE TRUST**

Independent examiner's report to the trustees of Beckenham Theatre Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

James Pritchard FCCA

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

20 October 2025

BECKENHAM THEATRE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	2	<u>496</u>	<u>10,869</u>
EXPENDITURE ON			
Raising funds	3	8,866	4,168
Charitable activities	4		
Adult and Children Theatre Groups		<u>36,700</u>	-
Total		<u>45,566</u>	<u>4,168</u>
Net gains on investments		<u>66,471</u>	<u>27,288</u>
NET INCOME		21,401	33,989
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,350,107</u>	1,316,118
TOTAL FUNDS CARRIED FORWARD		<u>1,371,508</u>	<u>1,350,107</u>

The notes form part of these financial statements

BECKENHAM THEATRE TRUST

**BALANCE SHEET
30 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Investments	9	1,303,759	1,287,288
CURRENT ASSETS			
Cash at bank and in hand		70,149	64,819
CREDITORS			
Amounts falling due within one year	10	(2,400)	(2,000)
NET CURRENT ASSETS		67,749	62,819
TOTAL ASSETS LESS CURRENT LIABILITIES		1,371,508	1,350,107
NET ASSETS		1,371,508	1,350,107
FUNDS	11		
Unrestricted funds		1,371,508	1,350,107
TOTAL FUNDS		1,371,508	1,350,107

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BECKENHAM THEATRE TRUST

BALANCE SHEET - continued
30 APRIL 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2025 and were signed on its behalf by:

M J Jones - Trustee

The notes form part of these financial statements

BECKENHAM THEATRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

2. INVESTMENT INCOME		2025	2024
		£	£
Deposit account interest		<u>496</u>	<u>10,869</u>
3. RAISING FUNDS			
Raising donations and legacies		2025	2024
		£	£
Support costs		<u>8,866</u>	<u>4,168</u>
4. CHARITABLE ACTIVITIES COSTS			Grant funding of activities (see note 5)
			£
Adult and Children Theatre Groups			<u>36,700</u>
5. GRANTS PAYABLE		2025	2024
		£	£
Adult and Children Theatre Groups		<u>36,700</u>	<u>-</u>
6. SUPPORT COSTS			
	Management	Governance	Totals
	£	costs £	£
Raising donations and legacies	<u>6,066</u>	<u>2,800</u>	<u>8,866</u>

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Investment income	10,869
EXPENDITURE ON	
Raising funds	4,168
Net gains on investments	27,288
NET INCOME	33,989
RECONCILIATION OF FUNDS	
Total funds brought forward	1,316,118
TOTAL FUNDS CARRIED FORWARD	<u>1,350,107</u>

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

9. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 May 2024	1,287,288
Disposals	(50,000)
Revaluations	66,471
	1,303,759
At 30 April 2025	1,303,759
NET BOOK VALUE	
At 30 April 2025	1,303,759
At 30 April 2024	1,287,288

There were no investment assets outside the UK.

Cost or valuation at 30 April 2025 is represented by:

	Unlisted investments £
Valuation in 2024	1,287,288
Valuation in 2025	16,471
	1,303,759
	1,303,759

Investments made in the year are managed by WH Ireland, a Wealth Management and Corporate Broking company.

The investment is made up of Gilts and Bonds, mainly from the United Kingdom.

During the year the investment grew by 1.28%.

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	2,400	2,000
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1/5/24 £	Net movement in funds £	At 30/4/25 £
Unrestricted funds			
General fund	1,350,107	21,401	1,371,508
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,350,107	21,401	1,371,508
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	496	(45,566)	66,471	21,401
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	496	(45,566)	66,471	21,401
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1/5/23 £	Net movement in funds £	At 30/4/24 £
Unrestricted funds			
General fund	1,316,118	33,989	1,350,107
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,316,118	33,989	1,350,107
	<u> </u>	<u> </u>	<u> </u>

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	10,869	(4,168)	27,288	33,989
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>10,869</u>	<u>(4,168)</u>	<u>27,288</u>	<u>33,989</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/23 £	Net movement in funds £	At 30/4/25 £
Unrestricted funds			
General fund	1,316,118	55,390	1,371,508
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,316,118</u>	<u>55,390</u>	<u>1,371,508</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,365	(49,734)	93,759	55,390
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>11,365</u>	<u>(49,734)</u>	<u>93,759</u>	<u>55,390</u>

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

BECKENHAM THEATRE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	496	10,869
	<hr/>	<hr/>
Total incoming resources	496	10,869
 EXPENDITURE		
Charitable activities		
Grants to institutions	36,700	-
Support costs		
Management		
Postage and stationery	-	7
Advertising	5,636	-
Professional Fees	34	1,549
Subscriptions	396	252
	<hr/>	<hr/>
	6,066	1,808
Finance		
Bank charges	-	30
Governance costs		
Accountancy and legal fees	2,800	2,330
	<hr/>	<hr/>
Total resources expended	45,566	4,168
Net (expenditure)/income before gains and losses	(45,070)	6,701
Realised recognised gains and losses		
Realised gains/losses listed investments	66,471	27,288
	<hr/>	<hr/>
Net income	21,401	33,989
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Examiner Review and Conclusion

A21(IE)

Prepared By Updated By First Review Second Review Completed (0 of 11)

Lily Aston

Examiner Review and Conclusion

#	Procedure	Completed	Reference	Comments
1	I have reviewed in detail the financial statements / account and statement and the supporting lead schedules on file.	<input checked="" type="checkbox"/>		<i>fs have been reviewed</i>
2	I have completed the overall review as scheduled at A31.	<input checked="" type="checkbox"/>	A31	
3	I have documented my decisions regarding the points brought to my attention (insert reference).	<input checked="" type="checkbox"/>		
4	I am satisfied that the plans detailed at section B were appropriate for this assignment.	<input checked="" type="checkbox"/>		
5	I have confirmed that all my and the manager's review points have been satisfactorily resolved (insert reference)	<input checked="" type="checkbox"/>		
6	I confirm that where relevant appropriate safeguards have been implemented to address any 'independence' issues identified on B11 or throughout the examination.	<input checked="" type="checkbox"/>	B11(IE)	
7	I have discussed the review and the accounts with senior staff of the charity, and members of the trustees, as documented (insert reference)	<input checked="" type="checkbox"/>		
8	Written representations have been received from management as appropriate (A51).	<input checked="" type="checkbox"/>	A51	
9	I am satisfied that adequate work has been performed and recorded with regard to going concern. Given the level of concern, I concur that appropriate disclosure, if any, has been made in the financial statements and if relevant the examination report.	<input checked="" type="checkbox"/>		

Assignment Summary Memorandum

A25(IE)

Prepared By Updated By First Review Second Review Completed

Lily Aston

Guidance

Use this memorandum to record the key issues arising from the assignment and to assist the partner in their review. The form of this document is not prescriptive and extra pages should be added as required.

Matters

IMPORTANT

The following headings are likely to be useful in meeting the above objective:

- (a) key points in assignment;
- (b) key points from final analytical review;
- (c) matters requiring partner decision;
- (d) matters requiring partner confirmation;
- (e) outstanding matters;
- (f) reconciliation of budgeted costs to actual fees;
- (g) further client service opportunities identified.

Comments Clearance

1

x

Completion Checklist

A31(IE)

Prepared By Updated By First Review Second Review Completed (0 of 37)

Kily Aston

OBJECTIVE

To ensure the independent examination has been properly carried out in accordance with the Directions and Guidance Issued by the Regulator and that there is a reasonable basis on which to form our conclusions.

OVERALL REVIEW OF THE FINANCIAL STATEMENTS

#	Procedure	Completed	Reference	Comments
1	Consider whether the financial statements / account and statement adequately reflect the information and explanations previously obtained and conclusions reached during the course of the examination.	<input checked="" type="checkbox"/>		FS adequately reflect info and explanations.
2	Consider whether any new factors have been revealed which may affect the presentation of, or disclosure in, the financial statements.	<input checked="" type="checkbox"/>		Grants made to institutions.
3	Consider whether the results of analytical procedures applied (Section C) show that the financial statements are consistent with our knowledge of the charity's affairs.	<input checked="" type="checkbox"/>		FS are consistent with our knowledge of charity's affairs.
4	Consider whether the presentation adopted in the financial statements may have been unduly influenced by the trustees' desire to present matters in a favourable or unfavourable light.	<input checked="" type="checkbox"/>		considered, but FS have not been influenced
5	Consider the potential impact on the financial statements / account and statement of the aggregate of uncorrected misstatements (including those arising from bias in making accounting estimates identified) during the course of the examination and the preceding period's examination if any.	<input checked="" type="checkbox"/>		considered
6	If corrections to be made to the accounting records, has trustee approval been sought and obtained? Ensure that income / asset levels for audit have not be breached.	<input checked="" type="checkbox"/>		no corrections

- 15 Also review:
- valuation of gifts in kind;
 - valuation of fixed asset investments where no market prices exist;
 - estimates resulting from transactions not being fully recorded in the accounting records; and
 - where applicable, the allocation of costs between various expenditure categories of the SOFA.

mv of investments

- 16 Are any departures from applicable accounting standards other than those expressly permitted by the SORP, necessary for the financial statements to give a true and fair view?

no departures

- 17 Do the financial statements reflect the substance of the underlying transactions and not merely their form?

FS reflect

- 18 Read all other information in the financial statements and annual report, including the reserves policy and level of reserves. Consider whether there are any apparent misstatements or material inconsistencies with the financial statements.

no material inconsistencies

PLANNING REVIEW

#	Procedure	Completed	Reference	Comments
1	Did we review and revise our plans as additional information became available?	<input checked="" type="checkbox"/>		no revision needed
2	Was the examination conducted in accordance with the plans and were all points noted at the planning stage properly considered in the examination?	<input checked="" type="checkbox"/>		conducted in accordance

EVIDENCE

#	Procedure	Completed	Reference	Comments
1	Have all important matters been documented in the working papers, particularly the nature and extent of procedures, reasoning on matters of judgement and conclusions?	<input checked="" type="checkbox"/>		Documents received and included in working papers

ADMINISTRATION

#	Procedure	Completed	Reference	Comments
1	Has a points forward schedule been drafted?	<input type="checkbox"/>		
2	Has next years staffing requirement been considered and recorded?	<input type="checkbox"/>		
3	Has the permanent file been updated for information acquired during the work?	<input type="checkbox"/>		

TRUSTEES' ANNUAL REPORT

All accounts in Scotland and Northern Ireland and accruals accounts only in England and Wales

#	Procedure	Completed	Reference	Comments
1	Consider whether the trustees' report is consistent with the financial information in the financial statements, in particular consider the reserves policy and that any figures for reserves quoted is not materially inconsistent with the accounts.	<input checked="" type="checkbox"/>		considered, consistent
2	Where inconsistencies are identified which may have a significant effect on a proper understanding of the accounts, such matters should be brought to the attention of the trustees.	<input checked="" type="checkbox"/>		none identified

If no appropriate amendment is made to the annual report then details of the matter should be provided in the examiners report.

Whistleblowing - Reporting to the Regulator Checklist

A43(IE)

Prepared By
 Updated By
 First Review
 Second Review
 Completed (0 of 26)

Lily Aston

OBJECTIVE

The duty to report arises where the examiner, in the course of his / her work identify a matter, which relates to the activities or affairs of the charity or of any connected institution or body, and which the examiner has reasonable cause to believe is likely to be of material significance for the purposes of the exercise by the regulator of its functions.

NB. The regulator for charities registered in England and Wales is the Charity Commission, in Scotland it is the Office of the Scottish Charity Regulator and in Northern Ireland, it is the Charity Commission for Northern Ireland. For Cross Border Charities, reports should be made to all regulators as no regulator is deemed to be the lead regulator in relation to whistleblowing. For further details on the duties and rights to report to the regulator, see the guidance notes in Section A of this manual.

The following are indicators of matters that may need to be reported to the regulator. Where the answer is "yes" further details should be given.

To consider whether any significant matters should be reported to the regulator.

Matter 1 - Dishonesty & Fraud involving a significant loss of, or of material risk to, charitable funds or assets

	Reference	Response	Comments
1	Evidence suggesting false accounting.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
2	Evidence suggesting misuse of the property of the charity.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
3	Knowledge or suspicion of theft or misappropriation.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
4	Evidence giving rise to doubts as to the honesty or integrity of any charity trustee. For example: <ul style="list-style-type: none"> • The person is disqualified from acting as a trustee. • The examiner has been obstructed by any action or inaction of the person from obtaining all necessary information and explanations. 	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	

- 1 Knowledge or suspicion that the charity's funds, in particular their bank accounts, could have been used for money laundering purposes, for example, an attempt to evade any direct or indirect tax properly payable.
- Yes
 No
 N/A
- 2 The sources of some funds are unclear and management is unwilling to provide further details, or the refusal of trustees to explain an unusual transaction, leading to the suspicion that such funds could be the proceeds of serious crime.
- Yes
 No
 N/A

Matter 4 - Support of Terrorism

(NB. A qualifying offence as defined by Section 3(7) of the Northern Ireland (Sentences) Act 1998 are excepted.)

#	Procedure	Reference	Response	Comments
1	Knowledge or suspicion that the charity, its trustees, employees or assets, have been involved in or been used to support terrorism either within the UK or worldwide.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
2	Funds have been transferred to proscribed terrorist organisations as listed by the Home Office on https://www.gov.uk/government/publications/proscribed-terror-groups-or-organisations--2 .		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	

Matter 5 - Risk to charity's beneficiaries

#	Procedure	Reference	Response	Comments
1	Evidence that the way the charity carries out its work relating to the care and welfare of beneficiaries has put them at significant risk of abuse or mistreatment. For example: <ul style="list-style-type: none"> • Though working with young/vulnerable people, the charity does not have a safeguarding policy or it not applying it. • CRB checks are not being performed on new staff and volunteers. • Complaints have been made against the charity by beneficiaries or their families, or there is a legal case in progress. 		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	

Matter 6 - Breaches of law or the charity's trusts

(NB. There will only be a reporting duty if, in addition to evidence suggesting that a trustee acted deliberately or recklessly, the charity suffered or was likely to suffer a material loss or misapplication of its assets.)

- 1 An intention to issue a qualified independent examiner's report. Identification of matters of concern to which attention is drawn, notification of the nature of modification / emphasis of matter or concern with supporting reasons including notification, if any, of any subsequent action taken by the trustees
- Yes
 No
 N/A

Matter 9 - Conflicts of interest and related party transactions

#	Procedure	Reference	Response	Comments
1	Evidence suggesting that conflicts of interest have not been managed by the trustees in accordance with guidance issued by the charity regulator.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	
2	Evidence suggesting that related party transactions have not been fully disclosed in all respects as required by the SORP.		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	

CONCLUSION

I am satisfied that all significant matters have been properly reported to the regulator.

Analytical Review

A71(IE)

Prepared By *Lily Aston*
 Updated By
 First Review
 Second Review
 Completed (0 of 10)

OBJECTIVE

To carry out analytical procedures to identify unusual items or disclosures in the accounts.

Analytical Review

#	Procedure	Completed	Reference	Comments
1	Compare key figures in this year's accounts (including where relevant, the statement of cash flows) with those for comparable prior periods or (if applicable) budgets or forecasts. Suitable disaggregation to be applied (e.g. branch accounting).	<input checked="" type="checkbox"/>		
2	Enquire of trustees reasons for unexpected fluctuations or inconsistencies with other financial information.	<input checked="" type="checkbox"/>		
3	Consider whether incoming resources or receipts are consistent with your knowledge of the charity's activities.	<input checked="" type="checkbox"/>		considered, correct
4	Consider whether spending of charitable resources or payments are consistent with your knowledge of the charity's activities.	<input checked="" type="checkbox"/>		consistent
5	Consider whether related party transactions are consistent with your knowledge of the charity's activities.	<input checked="" type="checkbox"/>		None
6	Consider whether liabilities and current assets disclosed are consistent with the scale and type of activities undertaken.	<input checked="" type="checkbox"/>		consistent
7	Consider whether investment income is consistent with the nature of assets held.	<input checked="" type="checkbox"/>		consistent
8	Consider whether tangible fixed assets are consistent with the scale and type of activities undertaken.	<input checked="" type="checkbox"/>		consistent

Detailed Procedures

A80(IE)

<input type="checkbox"/> Prepared By <i>Lily Aston</i>	<input type="checkbox"/> Updated By	<input type="checkbox"/> First Review	<input type="checkbox"/> Second Review	<input type="checkbox"/> Completed (0 of 5)
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OBJECTIVE

To ensure there are no material failings in the accounting records or material misstatements in the accounts.

Detailed Procedures

#	Procedure	Completed	Reference	Comments
1	<p>To the extent not already achieved from accountancy preparation, check that the accounts are in accordance with the accounting records.</p> <p>Steps to include:</p> <ul style="list-style-type: none"> (a) agreeing balances in the accounts to a trial balance or nominal ledger; (b) checking a sample of postings from the books of prime entry to the nominal ledger or trial balance; (c) checking that source documents are kept (eg. Invoices, gift aid declarations) and where necessary from planning / analytical review, vouch appropriately; (d) reviewing bank reconciliations and control accounts for completeness; (e) reviewing cashbooks / bank statements for large or unusual items; (f) understanding the relevant fund accounting and reviewing funding letters to ensure no material breach of trust. <p>(NB: Charitable companies dealing in goods must also maintain stock records).</p>	<input checked="" type="checkbox"/>		<i>All agreed and reviewed</i>
2	<p>Review the accounting records with a view to identifying any material failure to maintain such records.</p>	<input checked="" type="checkbox"/>		<i>No material failure</i>

Planning Checklist

B11(IE)

Prepared By Updated By First Review Second Review Completed (0 of 47)

Lily Aston

OBJECTIVE

To ensure that a cost effective independent examination is planned in accordance with the Directions and Guidance issued by the Regulator.

APPOINTMENT

#	Procedure	Completed	Reference	Comments
1	For new clients, ensure that the new client checklist and other customer due diligence checklists have been fully completed and approved by the Independent Examiner.	<input checked="" type="checkbox"/>		AML & checklist completed
2	For existing clients, consider the need to update customer due diligence procedures (eg. due to changes in ownership and control or other significant changes at the client or changes in the nature / extent of the services we provide to them).	<input checked="" type="checkbox"/>		
3	Review acceptance of appointment / reappointment and confirm there are no reasons why we should not continue with this appointment. Particular focus should be placed on whether the examiner is 'independent' (ie. examiner is not influenced by close personal relationships with the trustees or day to day involvement in the administration) and 'suitably qualified'. See chapter 8 of the guidance notes in section A for details.	<input checked="" type="checkbox"/>		

ELIGIBILITY

#	Procedure	Completed	Reference	Comments
1	Ascertain whether the charity is entitled to exemption from an audit. Complete B12 if considered necessary.	<input checked="" type="checkbox"/>	B12	Exempt

[England and Wales] If not exempt from audit, the accounts must be referred back to the trustees.

- i work/schedules undertaken by the client;
 - j possible problem/important areas;
 - k any branches which form a part of the charity for accounting purposes;
 - l review of the minutes of trustees' meetings.
 - m understand significant estimates and judgements;
 - n In addition, for England and Wales:
 - consider the trustees annual review of internal financial controls and the results thereof;
 - review trustees risk management policy / risk register;
 - understand the reserves policy, and the adequacy of the level of reserves held;
 - understand how the trustees ensure the accounting records are complete.
- 5 Consider the current financial position and where relevant understand why the charity is a going concern.
 - 6 Confirm which accounts format is to be adopted (i.e. Receipts and Payments or Accruals) and that the charity is entitled to prepare such accounts (see section A guidance notes for details). For Receipts and Payments, check the governing document to ensure no specific requirement for accruals accounts.
 - 7 Note whether the charity wishes to apply any disclosure exemptions under the SORP (see section disclosure checklist).
 - 8 Consider whether a search should be obtained from the regulator.
 - 9 Update each section of the permanent file/information and sign off as required. In particular, ensure that the permanent file contains a record of the accounting system assessing whether the charity is well run and a conclusion as to its adequacy.

APPROACH

#	Procedure	Completed	Reference	Comments
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1 Decide level of supervision required based upon knowledge and experience of team and the complexity of the assignment.



2 Plan timetable for accounts and examination work and confirm with the client.



3 Plan dates for manager and partner review.



4 Confirm in writing details of schedules / information to be prepared by the client.



5 Review time summaries and variances from previous year. Consider whether there was any wasted/inefficient time last year.



6 Produce time budget and fee estimate.



7 Brief all staff in detail regarding responsibilities and important matters. Record details of the meeting including who was present and the matters discussed.



8 Ensure all staff are aware of the firm's internal anti-money laundering procedures.



9 Other:



PARTNER APPROVAL

I have reviewed the planning section, supporting schedules and planned work programmes and approve the work as planned.

Audit Exemption Eligibility Checklist

B12(IE)

Prepared By Updated By First Review Second Review Completed

Lily Aston

Guidance

Complete this form to confirm that the standalone charity is audit exempt and requires an independent examination. For a charitable company in a group scenario or a cross border charity, consideration of chapters 2 and 3 of the guidance notes in section A of the manual is recommended.

CONCLUSION

Audit exemption criteria are achieved if all relevant questions above are answered YES.

Based on the above, the charity does qualify for audit exemption and requires an independent examination.

Footnotes

* Delete as appropriate. † In Scotland, and Northern Ireland, there is no threshold below which no external scrutiny is required.

BECKENHAM THEATRE TRUST

England & Wales - Charity number 236434

Accounts

REGISTERED COMPANY NUMBER: 00635539 (England and Wales)
REGISTERED CHARITY NUMBER: 236434

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024
FOR
BECKENHAM THEATRE TRUST**

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

BECKENHAM THEATRE TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2024. The trustees have adopted 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal object of the company is to advance the theatrical arts, and advance education in the theatrical arts, by the awarding of grants to charities or other community groups, projects and organisations, working to further such purposes for the public benefit.

Significant activities

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Investment performance

Beckenham Theatre Trust's investment grew during the year by 2.16% to a closing market value as at 30 April 2024 of £1,287,288.

Equity markets posted solid gains for the quarter buoyed by the first interest rate cuts since the pandemic in the US and UK and then later in September the Peoples Bank of China unleashed a raft of stimulus to help address their faltering economy. Earnings growth has remained solid with 79% of S&P 500 companies reporting positive earnings per share surprises

FINANCIAL REVIEW

Financial review of the position at the reporting date, 30 April 2024

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Reserves policy

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. The committee have also examined other operational and business risks faced by the Charity and confirmed that they have systems in place to mitigate any significant risks.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustee Board, who are elected under the terms of the constitution. Trustees are recruited through a formal application process and judged against the skills required for the Board to execute properly its obligations and responsibilities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00635539 (England and Wales)

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

Registered Charity number

236434

Registered office

Pond House
Egerton Road
Charing Heath
Ashford
Kent
TN27 0AX

Trustees

M Darbon Retired
Ms L Garraway Teacher Training
Ms H J Z Gilmour Freelance Arts Practitioner & Trainer (appointed 26/9/2023)
Miss A Hilne Participatory Performance Practitioner (appointed 26/9/2023)
M J Jones Freelance Lecturer
D J Savill Artistic Director (Age Exchange) (appointed 26/9/2023)
Ms F Vail Marketing Manager (appointed 26/9/2023)

The Chairman, Malcolm Jones, and Margaret Glenn have continued to liaise with Companies House and the Charities Commission to ensure that the correct procedures are complied with in converting the Charity that is Beckenham Theatre Centre Limited to a Charitable Trust. 5 new Trustees, Fiona Vail, Louise Garraway, David Savill, Astrid Hilne, Helen (Zoe) Gilmour, were appointed on 26th September 2023.

Grant Saw Solicitors continue to deal with the necessary changes to the structure of the Constitution. A Certificate of Incorporation on Change of Name was issued by the Registrar of Companies on 24th August 2023. The Memorandum and Articles of Association for the Trust which had been adopted by special resolution on 21st March 2023 together with updated Resolutions were accepted by Companies House on 2nd January 2024. The objects of the Trust to reflect its current objectives were passed on 5th December 2023 and accepted by Companies House on 28th December 2023.

Trustees' meetings continue to be held remotely by Zoom and work is in progress to design and install a new website to enable the work of the Trust to be promoted and carried out in giving grants to support small scale community arts projects in South East England.

We are pleased to report that following the dissolution of Beckenham Theatre Centre the Children's and Youth Theatre, under the leadership of Louise Garraway and Emma Berryman, have successfully continued their meetings at Azelia Hall in Beckenham. The Adult's Theatre, under the leadership of Karen Peters-Parker and Fleur Buckley, continue to hold monthly Playreadings and hold weekly meetings at St George's Church Hall.

Company Secretary

M Darbon

Independent Examiner

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

BECKENHAM THEATRE TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024

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 and signed on its behalf by:

.....
M J Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BECKENHAM THEATRE TRUST**

Independent examiner's report to the trustees of Beckenham Theatre Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

James Pritchard FCCA

Spurling Cannon
King Arthur's Court
Maidstone Road
Charing
Kent
TN27 0JS

Date:

BECKENHAM THEATRE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	-	25
Other trading activities	3	-	185
Investment income	4	10,869	3,258
Total		10,869	3,468
 EXPENDITURE ON			
Raising funds	5	4,168	212
Charitable activities			
Adult and Children Theatre Groups		-	10,000
Amounts below £100		-	210
Other		-	360
Total		4,168	10,782
Net gains on investments		27,288	-
NET INCOME/(EXPENDITURE)		33,989	(7,314)
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,316,118	1,323,432
TOTAL FUNDS CARRIED FORWARD		1,350,107	1,316,118

The notes form part of these financial statements

BECKENHAM THEATRE TRUST

**BALANCE SHEET
30 APRIL 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Investments	10	1,287,288	-
CURRENT ASSETS			
Cash at bank and in hand		64,819	1,317,078
CREDITORS			
Amounts falling due within one year	11	(2,000)	(960)
NET CURRENT ASSETS		62,819	1,316,118
TOTAL ASSETS LESS CURRENT LIABILITIES		1,350,107	1,316,118
NET ASSETS		1,350,107	1,316,118
FUNDS	12		
Unrestricted funds		1,350,107	1,316,118
TOTAL FUNDS		1,350,107	1,316,118

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BECKENHAM THEATRE TRUST

BALANCE SHEET - continued
30 APRIL 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
M J Jones - Trustee

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	-	25
	<u> </u>	<u> </u>

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

3. OTHER TRADING ACTIVITIES		2024		2023
		£		£
Fundraising events		-		185
		<u> </u>		<u> </u>
4. INVESTMENT INCOME		2024		2023
		£		£
Deposit account interest		10,869		3,258
		<u> </u>		<u> </u>
5. RAISING FUNDS				
Raising donations and legacies		2024		2023
		£		£
Support costs		4,168		212
		<u> </u>		<u> </u>
6. GRANTS PAYABLE		2024		2023
		£		£
Adult and Children Theatre Groups		-		10,000
Amounts below £100		-		210
		<u> </u>		<u> </u>
		-		10,210
		<u> </u>		<u> </u>
7. SUPPORT COSTS				
	Management	Finance	Governance	
	£	£	costs	Totals
	£	£	£	£
Raising donations and legacies	1,808	30	2,330	4,168
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2024 nor for the year ended 30 April 2023.

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25
Other trading activities	185
Investment income	3,258
Total	3,468
 EXPENDITURE ON	
Raising funds	212
Charitable activities	
Adult and Children Theatre Groups	10,000
Amounts below £100	210
Other	360
Total	10,782
 NET INCOME/(EXPENDITURE)	 (7,314)
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,323,432
 TOTAL FUNDS CARRIED FORWARD	 1,316,118

10. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
Additions	1,260,000
Revaluations	27,288
At 30 April 2024	1,287,288
 NET BOOK VALUE	
At 30 April 2024	1,287,288
At 30 April 2023	-

There were no investment assets outside the UK.

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 30 April 2024 is represented by:

	Unlisted investments £ 1,287,288
Valuation in 2024	<u><u>1,287,288</u></u>

Investments made in the year are managed by WH Ireland, a Wealth Management and Corporate Broking company.

The investment is made up of Gilts and Bonds, mainly from the United Kingdom.

During the year the investment grew by 2.16%.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	<u>2,000</u>	<u>960</u>

12. MOVEMENT IN FUNDS

	At 1/5/23	Net movement in funds	At 30/4/24
	£	£	£
Unrestricted funds			
General fund	<u>1,316,118</u>	<u>33,989</u>	<u>1,350,107</u>
TOTAL FUNDS	<u><u>1,316,118</u></u>	<u><u>33,989</u></u>	<u><u>1,350,107</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	<u>10,869</u>	<u>(4,168)</u>	<u>27,288</u>	<u>33,989</u>
TOTAL FUNDS	<u><u>10,869</u></u>	<u><u>(4,168)</u></u>	<u><u>27,288</u></u>	<u><u>33,989</u></u>

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/5/22 £	Net movement in funds £	At 30/4/23 £
Unrestricted funds			
General fund	1,323,432	(7,314)	1,316,118
TOTAL FUNDS	1,323,432	(7,314)	1,316,118

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,468	(10,782)	(7,314)
TOTAL FUNDS	3,468	(10,782)	(7,314)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/5/22 £	Net movement in funds £	At 30/4/24 £
Unrestricted funds			
General fund	1,323,432	26,675	1,350,107
TOTAL FUNDS	1,323,432	26,675	1,350,107

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	14,337	(14,950)	27,288	26,675
TOTAL FUNDS	14,337	(14,950)	27,288	26,675

BECKENHAM THEATRE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.

BECKENHAM THEATRE TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	25
Other trading activities		
Fundraising events	-	185
Investment income		
Deposit account interest	10,869	3,258
Total incoming resources	10,869	3,468
EXPENDITURE		
Charitable activities		
Grants to institutions	-	10,210
Other		
Independent Examiner's Fee	-	360
Support costs		
Management		
Postage and stationery	7	-
Advertising	-	13
Sundries	-	11
Professional Fees	1,549	188
Subscriptions	252	-
	1,808	212
Finance		
Bank charges	30	-
Governance costs		
Accountancy and legal fees	2,330	-
Total resources expended	4,168	10,782
Net income/(expenditure) before gains and losses	6,701	(7,314)
Realised recognised gains and losses		
Realised gains/losses listed investments	27,288	-
Net income/(expenditure)	33,989	(7,314)

This page does not form part of the statutory financial statements

BECKENHAM THEATRE TRUST

England & Wales - Charity number 236434

Accounts

Company Registration Number - 00635539

The Charity Registration Number is :- 236434

Beckenham Theatre Centre Limited

Report and Accounts

30 April 2022

Beckenham Theatre Centre Limited

Report and accounts for the year ended 30 April 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Accountants' report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Statement of total recognised gains and losses	10
Movements in funds	10
Revenue Funds	10
Income and Expenditure account	11
Summary of funds	12
Balance sheet	13
Notes to the accounts	14

Beckenham Theatre Centre Limited

Company Registration Number - 00635539

Trustees' Annual Report for the year ended 30 April 2022

The Trustees present their Report and Accounts for the year ended 30 April 2022, which also comprises the Directors' Report required by the the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Beckenham Theatre Centre Limited

The charity is also known by its operating name, N/A

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 236434

Legal structure of the charity

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 21 August 1959

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Beckenham Theatre Centre Limited

Company Registration Number - 00635539

Trustees' Annual Report for the year ended 30 April 2022

The principal operating address of the charity is:-

Pond House
Charing Heath, Ashford
Kent, TN27 0AE

The registered office of the charity for Companies Act purposes is the same as the operating address shown above

The Trustees in office on the date the report was approved were:-

Mr M Jones	Chairman
Mrs E Berryman	
Ms F Buckley	
Mr M Darbon	Secretary
Ms L Garraway	
Ms K Peters-Parker	
Mr C Raven	
Mrs L Thomas	

The following persons served as Trustees during the year ended 30 April 2022 :-

Mr M Jones	
Mrs E Berryman	
Ms F Buckley	
Mr M Darbon	
Ms L Garraway	
Mrs H Gush	Resigned 28-04-2022
Ms K Peters-Parker	
Mr C Raven	
Ms F Smith	Resigned 28-04-2022
Mrs L Thomas	

All the trustees are also members of the charity.

Beckenham Theatre Centre Limited

Company Registration Number - 00635539

Trustees' Annual Report for the year ended 30 April 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal object of the company is to promote and advance education, particularly by the production of educational plays and the encouragement of the arts.

Trustees' meetings and play-readings continued to be held remotely by Zoom. Essential maintenance and security checks of the building were carried out weekly prior to the sale of the land and building.

It was agreed to appoint Kevin Neun of Neun Brook Land Agents to oversee the sale of the land and building. In July five bids were received, two of them also agreeing to cover the Agent's Fees. Having reviewed all the bids and taken advice from Grant Saw Solicitors it was agreed to accept the bid made by Belmont Property Management Limited. In accordance with the Charities Act we appointed Aston Rose Chartered Surveyors to confirm that we are not selling at lower than market price. A group was set up to clear the building and a yard sale arranged. Storage space for the remaining costumes, props and furniture was offered free-of-charge at The Glades Shopping Mall. The sale was completed on Friday 3rd September 2021.

The Children's and Youth Theatre, under the leadership of Louise Garraway and Emma Berryman, have found new premises in Beckenham and three age groups started their meetings at Azelia Hall in September 2021. It was agreed that a fee per term should be charged to cover the rent etc. The Adult's Theatre, under the leadership of Karen Peters-Parker and Fleur Buckley, performed 'The Farndale Avenue Townswomen Guild's Murder Mystery, in March 2022 at the Methodist Church, Bromley Road, Beckenham. Having taken advice from Grant Saw Solicitors both groups have prepared Constitutions so that they may be in a position to apply for funding from Beckenham Theatre Centre/Trust.

An EGM of previous BTC members was held on Thursday 3rd November 2021 to discuss and vote on the following proposals:

1. To proceed with the conversion of Beckenham Theatre from a Charitable Company to a Charitable Incorporated Organisation Foundation Model. (This will create the Charitable Trust structure voted on previously in 2019 so that BTC will be able to enable and support community arts projects, which might otherwise not be able to take place). In voting for Proposal 1 members were told that they would be resigning from Beckenham Theatre Centre Ltd to allow the Trust to be formed.
 2. To approve the Trustees exploring the legal situation regarding a transfer of £35,000, the assets of the Charity prior to the sale of the freehold, to a new Society called Beckenham Theatre Company to allow for the Adult and Children's and Youth Theatre to continue to offer the opportunities for participation for the community that have existed in the past.
- Both proposals were agreed unanimously

Following on from this the Chairman, Malcolm Jones, has continued to liaise with Companies House and the Charities Commission to ensure that the correct procedures are complied with and, through his connection with other Theatrical and Charitable organisations, has invited relevant personnel to become Trustees of the new BTC Trust. Grant Saw Solicitors have been engaged to deal with the necessary changes to the structure of the Constitution for the present Charity to become a Trust.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The management of the charity is the responsibility of the Trustee Board, who are elected under the terms of the constitution. Trustees are recruited through a formal application process and judged against the skills required for the Board to execute properly its obligations and responsibilities.

Bankers

Lloyds Bank Plc, 102 South End, Croydon, Surrey CR9 1YA

Accountants

Martin Ives and Co. Ltd, The Hill Hub, Dartford, Kent DA1 2JH

Beckenham Theatre Centre Limited

Company Registration Number - 00635539

Trustees' Annual Report for the year ended 30 April 2022**Financial review*****The charity's financial position at the end of the year ended 30 April 2022***

The financial position of the charity at 30 April 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net Income	1,208,437	12,421
Unrestricted Revenue Funds available for the general purposes of the charity	1,323,432	114,995
Total Funds	1,323,432	114,995

Financial review of the position at the reporting date, 30 April 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the advent of adverse conditions. The committee have also examined other operational and business risks faced by the Charity and confirmed that they have systems in place to mitigate any significant risks.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Independent Examiner

Martin Ives

Member of Chartered Certified Accountants

The Hill Hub

1a Highfield road

Dartford

Kent

DA1 2JH

Beckenham Theatre Centre Limited

Company Registration Number - 00635539

Trustees' Annual Report for the year ended 30 April 2022

Statement of the Directors Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 8 to 22.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 November 2022.

Mr M Jones
Director and Trustee

Beckenham Theatre Centre Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 April 2022

I report on the financial statements of the charitable company on pages 8 to 22 for the year ended 30 April 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 5, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 145 of the Act;
- b) follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Act and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Beckenham Theatre Centre Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities Act 2011 and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached;

Martin Ives - Independent Examiner

Chartered Certified Accountants

The Hill Hub
1a Highfield road
Dartford
Kent
DA1 2JH

This report was signed on 27 November 2022

Beckenham Theatre Centre Limited - Statement of Financial Activities for the year ended 30 April 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 April 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	1,189	-	1,189	20,502
Charitable activities	A2	3,030	-	3,030	257
Other trading activities	A3	1,694	-	1,694	1,409
Investments	A4	76	-	76	6
Total income	A	5,989	-	5,989	22,174
Expenditure on:					
Charitable activities	B2	22,028	-	22,028	9,753
Total expenditure	B	22,028	-	22,028	9,753
Net gains on investments	B4	1,224,476	-	1,224,476	-
Net income for the year		1,208,437	-	1,208,437	12,421
Net income after transfers	A-B-C	1,208,437	-	1,208,437	12,421
Net movement in funds		1,208,437	-	1,208,437	12,421
Reconciliation of funds:-					
Total funds brought forward	E	114,995	-	114,995	102,574
Total funds carried forward		1,323,432	-	1,323,432	114,995

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

Beckenham Theatre Centre Limited - Statement of Financial Activities for the year ended 30 April 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	20,502	-	20,502
Charitable activities	A2	257	-	257
Other trading activities	A3	1,409	-	1,409
Investments	A4	6	-	6
Other	A5	-	-	-
Total income	A	<u>22,174</u>	<u>-</u>	<u>22,174</u>
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	9,753	-	9,753
Other	B3	-	-	-
Total expenditure	B	<u>9,753</u>	<u>-</u>	<u>9,753</u>
Net gains on investments	B4	-	-	-
Net income for the year		12,421	-	12,421
Net income after transfers		<u>12,421</u>	<u>-</u>	<u>12,421</u>
Other recognised gains/(losses)		-	-	-
Net movement in funds		<u>12,421</u>	<u>-</u>	<u>12,421</u>
Reconciliation of funds:-	E			
Total funds brought forward		102,574	-	102,574
Total funds carried forward		<u>114,995</u>	<u>-</u>	<u>114,995</u>

All activities derive from continuing operations

Beckenham Theatre Centre Limited - Statement of Financial Activities for the year ended 30 April 2022

Statement of Total Recognised Gains and Losses for the year ended 30 April 2022

	2022 £	2021 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(16,039)	12,421
<i>Income from operations before tax in the Statement of Financial Activities</i>	(16,039)	12,421
Realised gains on the disposal of investments	1,224,476	-
<i>Surplus as shown in the Income and Expenditure account</i>	1,208,437	12,421
Net Movement in funds before taxation	1,208,437	12,421
Funds generated in the year as shown on Statement of Financial Activities	1,208,437	12,421

The notes attached on pages 14 to 22 form an integral part of these accounts.

Beckenham Theatre Centre Limited - Resources applied in the year ended 30 April 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	1,208,437	12,421
Net resources available to fund charitable activities	1,208,437	12,421

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 April 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	114,995	-	114,995	102,574
Recognised gains and losses before transfers	1,208,437	-	1,208,437	12,421
	1,323,432	-	1,323,432	114,995
Closing revenue funds	1,323,432	-	1,323,432	114,995

Beckenham Theatre Centre Limited - Statement of Financial Activities for the year ended 30 April 2022

Fixed asset funds	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 May	-	-	-	-
At 30 April	-	-	-	-
Revaluation Reserve Fund	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
At 1 May	-	-	-	-
At 30 April	-	-	-	-
Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	1,323,432	-	1,323,432	114,995

The notes attached on pages 14 to 22 form an integral part of these accounts.

Beckenham Theatre Centre Limited - Statement of Financial Activities for the year ended 30 April 2022

**Beckenham Theatre Centre Limited
Income and Expenditure Account for the year ended 30 April 2022 as required by the Companies Act 2006**

	2022	2021
	£	£
Income		
Income from operations	5,912	22,168
Realised Gains on the disposal of investments	1,224,476	-
Investment income		
Interest receivable	77	6
Gross income in the year before exceptional items	1,230,465	22,174
Gross income in the year including exceptional items	1,230,465	22,174
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	21,081	9,005
Depreciation and amortisation	347	172
Governance costs	600	576
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	22,028	9,753
Net income before tax in the financial year	1,208,437	12,421
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	1,208,437	12,421
Retained surplus for the financial year	1,208,437	12,421

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

Beckenham Theatre Centre Limited - Balance Sheet as at 30 April 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets				
Tangible assets	8	A2	-	74,085
Current assets				
Debtors	9	B2	-	1,438
Cash at bank and in hand		B4	1,324,032	40,072
Total current assets			<u>1,324,032</u>	<u>41,510</u>
Creditors: amounts falling due within one year	10	C1	<u>(600)</u>	<u>(600)</u>
Net Current Assets			<u>1,323,432</u>	<u>40,910</u>
The total net assets of the charity			<u>1,323,432</u>	<u>114,995</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

There are no unanalysed prior period funds

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	1,323,432	114,995
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Designated Funds

Total charity funds			<u>1,323,432</u>	<u>114,995</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr M Jones

Trustee

Approved by the board of trustees on 27 November 2022

The notes attached on pages 14 to 22 form an integral part of these accounts.

Beckenham Theatre Centre Limited

Notes to the Accounts for the year ended 30 April 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Beckenham Theatre Centre Limited

Notes to the Accounts for the year ended 30 April 2022

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their useful lives.

Plant and machinery 25 % reducing balance

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably transfer funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. and measured

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	<u>347</u>	<u>174</u>

Beckenham Theatre Centre Limited

Notes to the Accounts for the year ended 30 April 2022

5 Investment gains

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Realised gains/(losses)</i>				
Investment properties	1,224,476	-	1,224,476	-
Total realised gains/(losses)	1,224,476	-	1,224,476	-
Total realised and unrealised gains	1,224,476	-	1,224,476	-

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

	Land and Buildings £	Plant & Machinery £	Total £
Cost			
At 1 May 2021	96,425	21,545	117,970
Disposals	(96,425)	-	(96,425)
At 30 April 2022	-	21,545	21,545
Depreciation			
At 1 May 2021	22,688	21,197	43,885
Charge for the year	-	348	348
On disposals	(22,688)	-	(22,688)
At 30 April 2022	-	21,545	21,545
Net book value			
At 30 April 2022	-	-	-
At 30 April 2021	73,737	348	74,085

9 Debtors

	2022 £	2021 £
Prepayments and accrued income	-	1,438

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	600	600

Beckenham Theatre Centre Limited

Notes to the Accounts for the year ended 30 April 2022

11 Income and Expenditure account summary	2022 £	2021 £
At 1 May 2021	114,995	102,574
Surplus/(loss) after tax for the year	1,208,437	12,421
At 30 April 2022	1,323,432	114,995

12 Particulars of how particular funds are represented by assets and liabilities

<i>At 30 April 2022</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	1,324,032	-	-	1,324,032
Current Liabilities	(600)	-	-	(600)
	1,323,432	-	-	1,323,432
At 1 May 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	74,085	-	-	74,085
Current Assets	41,510	-	-	41,510
Current Liabilities	(600)	-	-	(600)
	114,995	-	-	114,995

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 14 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	114,995	1,208,437	-	1,323,432
Total unrestricted and designated funds	114,995	1,208,437	-	1,323,432
Total charity funds	114,995	1,208,437	-	1,323,432

14 Analysis of movements in funds over the year as shown in Note 13

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	5,989	(22,028)	1,224,476	1,208,437
	5,989	(22,028)	1,224,476	1,208,437

15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Beckenham Theatre Centre Limited

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	89	-	89	309
Total donations and gifts from individuals	89	-	89	309
Revenue grants from government and public bodies				
Small grants individually less than £1000	1,100	-	1,100	-
London Borough of Bromley	-	-	-	20,193
Total public sector revenue grants	1,100	-	1,100	20,193
Total Donations and Legacies A1	1,189	-	1,189	20,502

17 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Box Office Ticket Sales	170	-	170	40
Bar Sales	50	-	50	218
Total Primary purpose and ancillary trading	220	-	220	258

18 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Box Office Receipts				
Sundry Income	2,811	-	2,811	-
Total Charitable income from funders	2,811	-	2,811	-

Beckenham Theatre Centre Limited

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP 2015

19 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading	220	-	220	258
Total Charitable income from funders	2,811	-	2,811	-
Total from charitable activities	A2	3,031	-	3,031

20 Income from other, non charitable, trading activities

	2022 Current year Unrestricted Funds £ 2022	2022 Current year Restricted Funds £ 2022	2022 Current year Total Funds £ 2022	2021 Prior Year Total Funds £ 2021
Membership subscriptions and sponsorships as, a payment for goods or services	1,695	-	1,695	1,410
Total from other activities	A3	1,695	-	1,695

21 Investment income

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Bank Interest Receivable	77	-	77	6
Total investment income	A4	77	-	77

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Theatre Running Costs	3,421	-	3,421	39
Bar Costs	-	-	-	260
Total direct spending	B2a	3,421	-	3,421

Beckenham Theatre Centre Limited

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP 2015

23 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Reallocated from support costs</i>	<i>18,006</i>	-	18,006	<i>8,876</i>
Total charitable trading costs	18,006	-	18,006	8,876

Beckenham Theatre Centre Limited

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP 2015

24 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses				
Waste	-	-	-	223
Rates and water charges	669	-	669	25
Rent	2,040	-	2,040	-
Light heat and power	983	-	983	1,987
Cleaning	-	-	-	450
Premises repairs, renewals and	1,208	-	1,208	-
Administrative overheads				
Telephone, fax and internet	397	-	397	788
Postage	321	-	321	260
Stationery and printing	-	-	-	318
Subscriptions	255	-	255	287
Security	114	-	114	754
Insurance	1,682	-	1,682	1,405
Sundry expenses	239	-	239	12
Professional fees	9,209	-	9,209	594
Equipment, repairs, expenses and	-	-	-	666
Pest Control	85	-	85	214
Licences & Permits	-	-	-	427
Gardening	30	-	30	100
Gifts and donations	200	-	200	-
Website	227	-	227	192
Financial costs				
Depreciation & Amortisation in total for	347	-	347	174
Support costs before reallocation	18,006	-	18,006	8,876
Less support costs reallocated to specific activities				
To charitable trading costs	(18,006)	-	(18,006)	(8,876)
Total support costs	-	-	-	-

The basis of allocation of costs between activities is described under accounting policies

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	600	-	600	577
Total Governance costs	600	-	600	577

Beckenham Theatre Centre Limited

Detailed analysis of income and expenditure for the year ended 30 April 2022 as required by the SORP 2015

26 Total Charitable expenditure

		Current year Unrestricted Funds 2022	Current year Restricted Funds 2022	Current year Total Funds 2022	Prior Year Total Funds 2021
		£	£	£	£
Total direct spending	B2a	3,421	-	3,421	299
Total charitable trading costs	B2b	18,006	-	18,006	8,876
Total support costs	B2d	-	-	-	-
Total Governance costs	B2e	600	-	600	577
Total charitable expenditure	B2	22,027	-	22,027	9,752