

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

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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 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

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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:-					
	E				
Total funds brought forward		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	22,174	-	22,174
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	9,753	-	9,753
Other	B3	-	-	-
Total expenditure	B	9,753	-	9,753
Net gains on investments	B4	-	-	-
Net income for the year		12,421	-	12,421
Net income after transfers		12,421	-	12,421
Other recognised gains/(losses)		-	-	-
Net movement in funds		12,421	-	12,421
Reconciliation of funds:-	E			
Total funds brought forward		102,574	-	102,574
Total funds carried forward		114,995	-	114,995

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
Income from operations before tax in the Statement of Financial Activities	(16,039)	12,421
Realised gains on the disposal of investments	1,224,476	-
Surplus as shown in the Income and Expenditure account	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		A			
Tangible assets	8	A2		-	74,085
Current assets		B			
Debtors	9	B2	-	1,438	
Cash at bank and in hand		B4	1,324,032	40,072	
Total current assets			1,324,032	41,510	
Creditors: amounts falling due within one year	10	C1	(600)	(600)	
Net Current Assets				1,323,432	40,910
The total net assets of the charity				1,323,432	114,995

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			1,323,432	114,995
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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
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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	347	174

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 £
Realised gains/(losses)				
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	<u>1,323,432</u>	<u>114,995</u>

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

At 30 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	1,324,032	-	-	1,324,032
Current Liabilities	(600)	-	-	(600)
	<u>1,323,432</u>	<u>-</u>	<u>-</u>	<u>1,323,432</u>
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)
	<u>114,995</u>	<u>-</u>	<u>-</u>	<u>114,995</u>

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 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	114,995	1,208,437	-	1,323,432
Total unrestricted and designated funds	<u>114,995</u>	<u>1,208,437</u>	<u>-</u>	<u>1,323,432</u>
Total charity funds	<u>114,995</u>	<u>1,208,437</u>	<u>-</u>	<u>1,323,432</u>

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 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	5,989	(22,028)	1,224,476	1,208,437
	<u>5,989</u>	<u>(22,028)</u>	<u>1,224,476</u>	<u>1,208,437</u>

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	258

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	1,410

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	6

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	299

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>		18,006	-	18,006	8,876
Total charitable trading costs	B2b	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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	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