

HALL GREEN LITTLE THEATRE LIMITED

England & Wales · Charity number 251575

Details

Other names HALL GREEN LITTLE THEATRE

Status Registered

Legal form Charitable company

Company number 00666377

Registered 1967-03-21

Register [View on the Charity Commission register](#)

Contact

Address Hall Green Little Theatre Ltd
Pemberley Road
Birmingham
B27 7RY

Phone 01217772121

Email info@hglt.org.uk

Website www.hglt.org.uk

Activities

Objects: THE ADVANCEMENT OF THE ART OF DRAMA BY THE PROMOTION OF GENERAL EDUCATION IN RELATION TO ALL ASPECTS OF SUCH ART AND THE DEVELOPMENT OF PUBLIC APPRECIATION THEREIN. (FOR FUTHER DETAILS SEE ABOVE MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED ON THE 29 JULY 1960).

Activities: "...to encourage and promote the presentation and performance of dramatic productions of cultural and/or educational value and to advance the standard of production and performance in regard thereto...to promote an understanding of theatre within the community; ...to encourage members to bring their individual skills to teach and learn, and young people to develop through the Youth Theatre..."

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** COUNTY BOROUGH OF BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£74,600	£65,973	-	-
2024-07-31	£100,408	£54,478	-	-
2023-07-31	£72,183	£56,488	-	-
2022-07-31	£46,090	£43,538	-	-
2021-07-31	£7,105	£26,684	-	-

Trustees

Name	Role	Appointed
Jonathan Frank Richardson		2025-03-20
Julie Ann WILLIAMS		2024-06-06
Louise Marie Price		2023-04-01
Paul Edwin Holtom		2024-09-19
Richard Bretton Williams		2022-04-01
Richard James Scott		2023-04-01
Richard Woodward		2024-04-06
Rosalyn Anne Davies		2017-05-04

HALL GREEN LITTLE THEATRE LIMITED

England & Wales - Charity number 251575

Accounts

REGISTERED COMPANY NUMBER: 00666377 (England and Wales)
REGISTERED CHARITY NUMBER: 251575

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
FOR
HALL GREEN LITTLE THEATRE LIMITED**

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

HALL GREEN LITTLE THEATRE LIMITED

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FOR THE YEAR ENDED 31 JULY 2025**

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HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 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 31 July 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, aims and public benefit

The objects of the Hall Green Little Theatre Limited are:

- to promote an understanding of theatre and dramatic art within the community by encouraging the participation of the widest possible cross-section of the community.
- to produce plays of a high standard which, by their varied content, uplift, educate, entertain and challenge both the audience membership and those who are directly involved with the productions.
- to encourage members of the local community to bring to the theatre their individual skills both to teach new skills to other members and also to learn new skills from them.
- to encourage teamwork and an environment where every member uses their individual skills to the greatest effect and every contribution is equally valued.
- to encourage the active participation of the young section of the community through the Youth Theatre, to develop their individual skills, both technical and artistic, and through their participation, bring to the youth of our society a love and appreciation of theatre and its value in society.
- to provide a venue for outside artistic organisations and educational participation.

Membership of the Youth Theatre is free, although many parents make donations, and has a multi-cultural and mixed ability membership with a regular attendance of upwards of 60 members.

Significant activities

In the year under review the theatre has carried out various improvements to the building, financed from reserves, which aim to improve the audience experience and enhance the safety of our visitors.

These include new seating in the studio theatre, external lighting over the car park and the stage door, and an (ongoing) programme to update and simplify our stage lighting, not least to make its operation easier for our volunteers.

The strength of our reserves will enable further such improvements to be carried out, the next major project envisaged being a complete refurbishment of the toilets, including improving accessibility.

In terms of the future, we have now agreed terms with Birmingham City Council for the renewal of our lease from 2032 (the expiry of our current lease) on favourable terms which are well within our capacity to afford from ordinary revenues.

HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

FINANCIAL REVIEW

Financial review

For internal monitoring purposes Council makes a distinction between core activities and planned expenditure from reserves, a distinction and a level of detail not necessarily encompassed in this statutory format.

For the financial year, the charity had total income of £74,600 (2024: £100,408). The majority of the income comes from the operation of the theatre which generated income of £58,755 (2024: £53,020) and the operation of the bar and wardrobe which generated £10,756 (2024: £10,380). The principal sources being ticket sales and bar receipts, with smaller contributions from membership subscriptions, donations and events, refreshment sales and investment income.

Deducting overheads and management costs left a surplus of £8,803 on core activities, which is the main indicator of our financial health.

The result of which has generated a decrease in surplus, partially though this and an increase in overheads from £54,478 to £65,973.

The total net assets of the charity have increased from £386,769 to £395,396, which is the result of the surplus in the current year.

We have monitored the costs incurred and looked at ways of reducing costs where possible whilst meeting the objectives of the charities.

Reserves policy

The theatre's reserves position is healthy and at the end of the financial year covered by this report totalled £395,000 in round terms. While much of this derives from legacies none of it is designated to a particular purpose so Council is free to deploy it as it sees fit and to strike an appropriate balance between maintaining a contingency reserve in the event of unforeseen financial pressures and investing in the theatre's facilities.

Accordingly Council has identified £50,000 as a contingency reserve, representing one year's worth of overheads and management costs plus an allowance for any unexpected item of repair that could not be planned for. This would give the theatre ample breathing space in the event of a sudden downturn in normal income. The balance is available for projects to improve the theatre.

Clearly this is something of a notional distinction while reserves are at their current level and we do not anticipate them falling to anywhere near the £50,000 mark in the foreseeable future, but it is considered important to have an explicit policy on the treatment of reserves

Going concern

As discussed, the theatre overheads are in the region of £50,000 on average. The level of the reserves is sufficient to cover the overheads for a period of 7 years. On the basis that income is expected with a number of shows planned for the next twelve months, we do not anticipate any going concern issues. The Trustees believe that the theatre and charity will continue for a period of no less than 12 months from the signing of the financial statements.

Given the strength of our reserves, that core activities continue to generate a surplus, and the fact that we have now secured our long term future with a new lease on affordable terms, the Trustees do not anticipate any going concern issues in the foreseeable future.

FUTURE PLANS

The future plans of the charity has been discussed in depth throughout the trustees report.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00666377 (England and Wales)

HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

Registered Charity number
251575

Registered office

Pemberley Road
Acocks Green
Birmingham
West Midlands
B27 7RY

Trustees

T Bainbridge (resigned 19.9.24)
R A Davies
J F Richardson (appointed 20.3.25)
R B Williams
R J Scott
D R Beaton (resigned 12.2.25)
L M Price
J Williams
R Woodward
P Holtom (appointed 19.9.24)

Independent Examiner

P Haughton FCCA MAAT
Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Approved by order of the board of trustees on 27 FEBRUARY 2026 and signed on its behalf by:



.....
R B Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALL GREEN LITTLE THEATRE LIMITED**

Independent examiner's report to the trustees of Hall Green Little Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 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.

P. Haughton

P Haughton FCCA MAAT

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Date: 27 February 2026

HALL GREEN LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted fund £	Designated fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,242	-	1,242	19,127
Charitable activities					
Bar and Wardrobe		10,756	-	10,756	10,380
Operation of theatre	2	58,755	-	58,755	53,020
Investment income	3	2,982	-	2,982	1,649
Other income		865	-	865	16,232
Total		<u>74,600</u>	<u>-</u>	<u>74,600</u>	<u>100,408</u>
EXPENDITURE ON					
Raising funds		5,265	-	5,265	4,985
Charitable activities					
Management and administration		23,994	-	23,994	5,869
Other		36,714	-	36,714	43,624
Total		<u>65,973</u>	<u>-</u>	<u>65,973</u>	<u>54,478</u>
NET INCOME		8,627	-	8,627	45,930
Transfers between funds	11	(10,477)	10,477	-	-
Net movement in funds		<u>(1,850)</u>	<u>10,477</u>	<u>8,627</u>	<u>45,930</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		209,091	177,678	386,769	340,839
TOTAL FUNDS CARRIED FORWARD		<u><u>207,241</u></u>	<u><u>188,155</u></u>	<u><u>395,396</u></u>	<u><u>386,769</u></u>

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

**BALANCE SHEET
31 JULY 2025**

	Notes	Unrestricted fund £	Designated fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	66,865	-	66,865	37,794
CURRENT ASSETS					
Stocks	8	1,406	-	1,406	1,444
Debtors	9	8,422	-	8,422	2,276
Cash at bank		140,666	188,155	328,821	359,691
		<u>150,494</u>	<u>188,155</u>	<u>338,649</u>	<u>363,411</u>
CREDITORS					
Amounts falling due within one year	10	(10,118)	-	(10,118)	(14,436)
NET CURRENT ASSETS		<u>140,376</u>	<u>188,155</u>	<u>328,531</u>	<u>348,975</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		207,241	188,155	395,396	386,769
NET ASSETS		<u>207,241</u>	<u>188,155</u>	<u>395,396</u>	<u>386,769</u>
FUNDS					
Unrestricted funds:	11				
General fund				207,241	209,091
Designated fund				188,155	177,678
				<u>395,396</u>	<u>386,769</u>
TOTAL FUNDS				<u>395,396</u>	<u>386,769</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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

HALL GREEN LITTLE THEATRE LIMITED

BALANCE SHEET - continued
31 JULY 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 ~~27 February 2026~~ and were signed on its behalf by:



R B Williams - Trustee

HALL GREEN LITTLE THEATRE LIMITED

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

The financial statements have been prepared on a going concern basis which the trustees consider to be appropriate for the following reasons;

Hall Green Little Theatre has enough funds to ensure that it meets its liabilities for a period of no less than 12 months from the approval of the financial statements.

Consequently, the trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements and therefore have prepared them on a going concern basis.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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.

Income from donations and grants, including capital grants, is included in incoming resources, when these are receivable, except as follows:

a) When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

b) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

Interest is included when receivable by the charity.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre buildings	- 2% per annum of cost
Theatre buildings improvements	- 2% per annum of cost
Plant and equipment	- 20% per annum of net book value

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

HALL GREEN LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES - continued

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. OPERATION OF THEATRE

	2025	2024
	£	£
Production and programme sales	57,642	51,691
Membership subscriptions	1,113	1,329
	<u>58,755</u>	<u>53,020</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	2,982	1,649
	<u>2,982</u>	<u>1,649</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	11,558	4,239
	<u>11,558</u>	<u>4,239</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received any payments in respect of remunerations during the year.

Trustees' expenses

No trustees received any payments in respect of expenses during the year.

HALL GREEN LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,127	-	19,127
Charitable activities			
Bar and Wardrobe	10,380	-	10,380
Operation of theatre	53,020	-	53,020
Investment income	1,649	-	1,649
Other income	16,232	-	16,232
Total	<u>100,408</u>	<u>-</u>	<u>100,408</u>
EXPENDITURE ON			
Raising funds	4,985	-	4,985
Charitable activities			
Management and administration	5,869	-	5,869
Other	43,624	-	43,624
Total	<u>54,478</u>	<u>-</u>	<u>54,478</u>
NET INCOME	45,930	-	45,930
RECONCILIATION OF FUNDS			
Total funds brought forward	163,161	177,678	340,839
TOTAL FUNDS CARRIED FORWARD	<u><u>209,091</u></u>	<u><u>177,678</u></u>	<u><u>386,769</u></u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

7. TANGIBLE FIXED ASSETS

	Theatre buildings £	Theatre buildings improvements £	Plant and equipment £	Totals £
COST				
At 1 August 2024	121,010	56,316	28,253	205,579
Additions	-	3,715	36,914	40,629
	<u>121,010</u>	<u>60,031</u>	<u>65,167</u>	<u>246,208</u>
At 31 July 2025	121,010	60,031	65,167	246,208
DEPRECIATION				
At 1 August 2024	107,744	34,558	25,483	167,785
Charge for year	2,420	1,201	7,937	11,558
	<u>110,164</u>	<u>35,759</u>	<u>33,420</u>	<u>179,343</u>
At 31 July 2025	110,164	35,759	33,420	179,343
NET BOOK VALUE				
At 31 July 2025	<u>10,846</u>	<u>24,272</u>	<u>31,747</u>	<u>66,865</u>
At 31 July 2024	<u>13,266</u>	<u>21,758</u>	<u>2,770</u>	<u>37,794</u>

The theatre buildings represent a leasehold interest. The lease expires in 2032.

8. STOCKS

	2025 £	2024 £
Stocks	1,406	1,444
	<u>1,406</u>	<u>1,444</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	8,422	2,276
	<u>8,422</u>	<u>2,276</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors and accruals	10,118	14,436
	<u>10,118</u>	<u>14,436</u>

11. MOVEMENT IN FUNDS

	At 1/8/24 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
Unrestricted funds				
General fund	209,091	8,627	(10,477)	207,241
Designated fund	177,678	-	10,477	188,155
	<u>386,769</u>	<u>8,627</u>	<u>-</u>	<u>395,396</u>
TOTAL FUNDS	<u>386,769</u>	<u>8,627</u>	<u>-</u>	<u>395,396</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,600	(65,973)	8,627
	<u>74,600</u>	<u>(65,973)</u>	<u>8,627</u>
TOTAL FUNDS	<u><u>74,600</u></u>	<u><u>(65,973)</u></u>	<u><u>8,627</u></u>

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	163,161	45,930	209,091
Designated fund	177,678	-	177,678
	<u>340,839</u>	<u>45,930</u>	<u>386,769</u>
TOTAL FUNDS	<u><u>340,839</u></u>	<u><u>45,930</u></u>	<u><u>386,769</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,408	(54,478)	45,930
	<u>100,408</u>	<u>(54,478)</u>	<u>45,930</u>
TOTAL FUNDS	<u><u>100,408</u></u>	<u><u>(54,478)</u></u>	<u><u>45,930</u></u>

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

	At 1/8/23 £	Net movement in funds £	Transfers between funds £	At 31/7/25 £
Unrestricted funds				
General fund	163,161	54,557	(10,477)	207,241
Designated fund	177,678	-	10,477	188,155
	<u>340,839</u>	<u>54,557</u>	<u>-</u>	<u>395,396</u>
TOTAL FUNDS	<u><u>340,839</u></u>	<u><u>54,557</u></u>	<u><u>-</u></u>	<u><u>395,396</u></u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

11. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
General fund	175,008	(120,451)	54,557
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>175,008</u>	<u>(120,451)</u>	<u>54,557</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

13. DESIGNATED FUNDS

Designated funds consist of the following:

Small legacies for improvements = £Nil
Large legacies for contingency = £177,678

HALL GREEN LITTLE THEATRE LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,242	19,127
Operation of theatre		
Production and programme sales	57,642	51,691
Membership subscriptions	1,113	1,329
	58,755	53,020
Investment income		
Bank interest received	2,982	1,649
Charitable activities		
Bar operation	10,756	10,380
Other income		
Fund raising	865	849
Theatre hire	-	15,383
	865	16,232
Total incoming resources	74,600	100,408
EXPENDITURE		
Fund raising		
Bar operation	5,075	4,985
Fund raising	190	-
	5,265	4,985
Other		
Rent and ground rent	1,101	760
Rates and water	3,623	3,734
Heating and lighting	11,450	13,541
Repairs and maintenance	6,183	4,436
Insurance	4,634	4,135
Advertising and publicity	3,886	3,903
Cost of productions	5,837	5,337
	36,714	35,846
Support costs		
Management		
Postage and stationery	137	121
Telephone and internet	4,731	2,408
Professional fees	2,017	2,033
Carried forward	6,885	4,562

This page does not form part of the statutory financial statements

HALL GREEN LITTLE THEATRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025	2024
	£	£
Management		
Brought forward	6,885	4,562
General costs	813	617
Booking agency	4,146	3,403
	11,844	8,582
 Finance		
Bank charges	592	826
 Other		
Depn of theatre buildings	2,420	2,420
Depn of theatre buildings improvements	1,201	1,126
Depn of plant and equipment	7,937	693
	11,558	4,239
 Total resources expended	65,973	54,478
 Net income	8,627	45,930

This page does not form part of the statutory financial statements

HALL GREEN LITTLE THEATRE LIMITED

England & Wales - Charity number 251575

Accounts

REGISTERED COMPANY NUMBER: 00666377 (England and Wales)
REGISTERED CHARITY NUMBER: 251575

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024
FOR
HALL GREEN LITTLE THEATRE LIMITED**

**Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX**

HALL GREEN LITTLE THEATRE LIMITED

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FOR THE YEAR ENDED 31 JULY 2024**

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HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 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 31 July 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, aims and public benefit

The objects of the Hall Green Little Theatre Limited are:

- to promote an understanding of theatre and dramatic art within the community by encouraging the participation of the widest possible cross-section of the community.
- to produce plays of a high standard which, by their varied content, uplift, educate, entertain and challenge both the audience membership and those who are directly involved with the productions.
- to encourage members of the local community to bring to the theatre their individual skills both to teach new skills to other members and also to learn new skills from them.
- to encourage teamwork and an environment where every member uses their individual skills to the greatest effect and every contribution is equally valued.
- to encourage the active participation of the young section of the community through the Youth Theatre, to develop their individual skills, both technical and artistic, and through their participation, bring to the youth of our society a love and appreciation of theatre and its value in society.
- to provide a venue for outside artistic organisations and educational participation.

The Youth Theatre, membership is provided free of charge. The Youth Theatre, which has a multi-cultural and mixed-ability membership of upwards of 60 members attend regularly.

Significant activities

The charity will continue to promote plays of cultural diversity, at the same time expanding their work with young people. Hall Green Little Theatre Limited continues to provide opportunities for members of the local community, from a wide catchment area, and of all ages and dispositions, to take part in and benefit from the preparation and presentation of drama and other entertainment.

We continued to augment our supply of equipment and an upgrade of the stage flooring, and front of house, with both artistic consideration and Health and Safety guidance being borne in mind.

FINANCIAL REVIEW

Financial review

For the financial year, the charity had total income of £100,408 (2023: £72,183). The majority of the income comes from the operation of the theatre which generated income of £51,691 (2023: £56,307) and the operation of the bar and wardrobe which generated £10,380 (2023: £12,873).

During the current year, the theatre was hired out to an organisation which resulted in an one off income of £14,550, which is included within other income. In addition to the financial benefits of the hire, it was gratifying to be complimented by that organisation on the range and quality of our facilities. The result of which has generated an increase in surplus, partially though this and a reduction in overheads from £64,482 to £54,478.

The total net assets of the charity has increased from £340,839 to £386,769, which is the result of the increased surplus in the current year.

We have monitored the costs incurred and looked at ways of reducing costs where possible whilst meeting the objectives of the charities. An example is the cost of producing the programmes for the various shows in a glossy format by a third party, which has been brought in house therefore reducing the costs. The charity has in the past sold programmes as a loss.

HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024

FINANCIAL REVIEW

Reserves policy

The theatre's reserves position is healthy and at the end of the financial year covered by this report totalled £350,000 in round terms. While much of this derives from legacies none of it is designated to a particular purpose so Council is free to deploy it as it sees fit and to strike an appropriate balance between maintaining a contingency reserve in the event of unforeseen financial pressures and investing in the theatre's facilities.

Accordingly Council has identified £50,000 as a contingency reserve, representing one year's worth of overheads and management costs plus an allowance for any unexpected item of repair that could not be planned for. This would give the theatre ample breathing space in the event of a sudden downturn in normal income. The balance is available for projects to improve the theatre.

Clearly this is something of a notional distinction while reserves are at their current level and we do not anticipate them falling to anywhere near the £50,000 mark in the foreseeable future, but it is considered important to have an explicit policy on the treatment of reserves

Going concern

As discussed, the theatre overheads are in the region of £50,000 on average. The level of the reserves is sufficient to cover the overheads for a period of 7 years. On the basis that income is expected with a number of shows planned for the next twelve months, we do not anticipate any going concern issues. The Trustees believe that the theatre and charity will continue for a period of no less than 12 months from the signing of the financial statements.

FUTURE PLANS

The charity has started to renegotiate the lease with Birmingham City Council who based on initial discussions are prepared to issue a new lease on favourable terms. The charity is hopeful that it will be able to negotiate a new lease on favourable terms.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00666377 (England and Wales)

Registered Charity number

251575

Registered office

Pemberley Road
Acocks Green
Birmingham
West Midlands
B27 7RY

HALL GREEN LITTLE THEATRE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024**

Trustees

T Bainbridge (resigned 19.9.24)
H M Crowe (resigned 10.12.23)
R A Davies
R T Palmer (resigned 21.6.24)
J F Richardson (resigned 21.6.24)
R B Williams
R J Scott
D R Beaton
L M Price
J Williams (appointed 6.6.24)
R Woodward (appointed 6.6.24)
P Holtom (appointed 19.9.24)

Independent Examiner

P Georgiades BA FCA
Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Approved by order of the board of trustees on 26.2.25 and signed on its behalf by:



.....
R B Williams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALL GREEN LITTLE THEATRE LIMITED**

Independent examiner's report to the trustees of Hall Green Little Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 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.



P Georgiades BA FCA

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Date:

26/02/2025

HALL GREEN LITTLE THEATRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024**

	Notes	Unrestricted fund £	Designated fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,127	-	19,127	1,540
Charitable activities					
Bar and Wardrobe		10,380	-	10,380	12,873
Operation of theatre	2	53,020	-	53,020	56,307
Investment income	3	1,649	-	1,649	280
Other income		16,232	-	16,232	1,183
Total		<u>100,408</u>	<u>-</u>	<u>100,408</u>	<u>72,183</u>
EXPENDITURE ON					
Raising funds		4,985	-	4,985	6,006
Charitable activities					
Management and administration		5,869	-	5,869	13,785
Other		43,624	-	43,624	44,691
Total		<u>54,478</u>	<u>-</u>	<u>54,478</u>	<u>64,482</u>
NET INCOME		45,930	-	45,930	7,701
RECONCILIATION OF FUNDS					
Total funds brought forward		163,161	177,678	340,839	333,138
TOTAL FUNDS CARRIED FORWARD		<u><u>209,091</u></u>	<u><u>177,678</u></u>	<u><u>386,769</u></u>	<u><u>340,839</u></u>

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

**BALANCE SHEET
31 JULY 2024**

	Notes	Unrestricted fund £	Designated fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	37,794	-	37,794	42,033
CURRENT ASSETS					
Stocks	8	1,444	-	1,444	1,444
Debtors	9	2,276	-	2,276	4,253
Cash at bank		182,013	177,678	359,691	305,705
		<u>185,733</u>	<u>177,678</u>	<u>363,411</u>	<u>311,402</u>
CREDITORS					
Amounts falling due within one year	10	(14,436)	-	(14,436)	(12,596)
NET CURRENT ASSETS		<u>171,297</u>	<u>177,678</u>	<u>348,975</u>	<u>298,806</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>209,091</u>	<u>177,678</u>	<u>386,769</u>	<u>340,839</u>
NET ASSETS		<u>209,091</u>	<u>177,678</u>	<u>386,769</u>	<u>340,839</u>
FUNDS					
	11				
Unrestricted funds:					
General fund				209,091	163,161
Designated fund				177,678	177,678
				<u>386,769</u>	<u>340,839</u>
TOTAL FUNDS				<u>386,769</u>	<u>340,839</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 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.

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

BALANCE SHEET - continued
31 JULY 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 26.2.25 and were signed on its behalf by:

R B Williams
R B Williams - Trustee

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

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

The financial statements have been prepared on a going concern basis which the trustees consider to be appropriate for the following reasons;

Hall Green Little Theatre has enough funds to ensure that it meets its liabilities for a period of no less than 12 months from the approval of the financial statements.

Consequently, the trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements and therefore have prepared them on a going concern basis.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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.

Income from donations and grants, including capital grants, is included in incoming resources, when these are receivable, except as follows:

- a) When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- b) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

Interest is included when receivable by the charity.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre buildings	- 2% per annum of cost
Theatre buildings improvements	- 2% per annum of cost
Plant and equipment	- 20% per annum of net book value

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

1. ACCOUNTING POLICIES - continued

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. OPERATION OF THEATRE

	2024	2023
	£	£
Production and programme sales	51,691	54,767
Membership subscriptions	1,329	1,540
	<u>53,020</u>	<u>56,307</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	1,649	280
	<u>1,649</u>	<u>280</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	4,239	5,927
	<u>4,239</u>	<u>5,927</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received any payments in respect of remunerations during the year.

Trustees' expenses

No trustees received any payments in respect of expenses during the year.

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,540	-	1,540
Charitable activities			
Bar and Wardrobe	12,873	-	12,873
Operation of theatre	56,307	-	56,307
Investment income	280	-	280
Other income	1,183	-	1,183
Total	<u>72,183</u>	<u>-</u>	<u>72,183</u>
EXPENDITURE ON			
Raising funds	6,006	-	6,006
Charitable activities			
Management and administration	9,785	4,000	13,785
Other	44,691	-	44,691
Total	<u>60,482</u>	<u>4,000</u>	<u>64,482</u>
NET INCOME/(EXPENDITURE)	11,701	(4,000)	7,701
Transfers between funds	(295)	295	-
Net movement in funds	11,406	(3,705)	7,701
RECONCILIATION OF FUNDS			
Total funds brought forward	151,755	181,383	333,138
TOTAL FUNDS CARRIED FORWARD	<u>163,161</u>	<u>177,678</u>	<u>340,839</u>

7. TANGIBLE FIXED ASSETS

	Theatre buildings £	Theatre buildings improvements £	Plant and equipment £	Totals £
COST				
At 1 August 2023 and 31 July 2024	121,010	56,316	28,253	205,579
DEPRECIATION				
At 1 August 2023	105,324	33,432	24,790	163,546
Charge for year	2,420	1,126	693	4,239
At 31 July 2024	<u>107,744</u>	<u>34,558</u>	<u>25,483</u>	<u>167,785</u>
NET BOOK VALUE				
At 31 July 2024	<u>13,266</u>	<u>21,758</u>	<u>2,770</u>	<u>37,794</u>
At 31 July 2023	<u>15,686</u>	<u>22,884</u>	<u>3,463</u>	<u>42,033</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

7. TANGIBLE FIXED ASSETS - continued

The theatre buildings represent a leasehold interest. The lease expires in 2032.

8. STOCKS

	2024	2023
	£	£
Stocks	1,444	1,444
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments and accrued income	2,276	4,253
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors and accruals	14,436	12,596
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1/8/23	Net movement in funds	At 31/7/24
	£	£	£
Unrestricted funds			
General fund	163,161	45,930	209,091
Designated fund	177,678	-	177,678
	<u> </u>	<u> </u>	<u> </u>
	340,839	45,930	386,769
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>340,839</u>	<u>45,930</u>	<u>386,769</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	100,408	(54,478)	45,930
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>100,408</u>	<u>(54,478)</u>	<u>45,930</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/23 £
Unrestricted funds				
General fund	151,755	11,701	(295)	163,161
Designated fund	181,383	(4,000)	295	177,678
	<u>333,138</u>	<u>7,701</u>	<u>-</u>	<u>340,839</u>
TOTAL FUNDS	<u>333,138</u>	<u>7,701</u>	<u>-</u>	<u>340,839</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,183	(60,482)	11,701
Designated fund	-	(4,000)	(4,000)
	<u>72,183</u>	<u>(64,482)</u>	<u>7,701</u>
TOTAL FUNDS	<u>72,183</u>	<u>(64,482)</u>	<u>7,701</u>

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

	At 1/8/22 £	Net movement in funds £	Transfers between funds £	At 31/7/24 £
Unrestricted funds				
General fund	151,755	57,631	(295)	209,091
Designated fund	181,383	(4,000)	295	177,678
	<u>333,138</u>	<u>53,631</u>	<u>-</u>	<u>386,769</u>
TOTAL FUNDS	<u>333,138</u>	<u>53,631</u>	<u>-</u>	<u>386,769</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

11. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
General fund	172,591	(114,960)	57,631
Designated fund	-	(4,000)	(4,000)
	<u>172,591</u>	<u>(118,960)</u>	<u>53,631</u>
TOTAL FUNDS	<u>172,591</u>	<u>(118,960)</u>	<u>53,631</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

13. DESIGNATED FUNDS

Designated funds consist of the following:

Small legacies for improvements = £Nil
Large legacies for contingency = £177,678

HALL GREEN LITTLE THEATRE LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,127	1,540
Operation of theatre		
Production and programme sales	51,691	54,767
Membership subscriptions	1,329	1,540
	53,020	56,307
Investment income		
Bank interest received	1,649	280
Charitable activities		
Bar operation	10,380	12,873
Other income		
Fund raising	849	1,183
Theatre hire	15,383	-
	16,232	1,183
Total incoming resources	100,408	72,183
EXPENDITURE		
Fund raising		
Bar operation	4,985	5,509
Fund raising	-	497
	4,985	6,006
Other		
Rent and ground rent	760	760
Rates and water	3,734	3,388
Heating and lighting	13,541	14,626
Repairs and maintenance	4,436	6,667
Insurance	4,135	4,827
Advertising and publicity	3,903	3,816
Cost of productions	5,337	9,952
Cost of programmes	-	655
	35,846	44,691
Support costs		
Management		
Postage and stationery	121	297
Telephone and internet	2,408	1,268
Carried forward	2,529	1,565

This page does not form part of the statutory financial statements

HALL GREEN LITTLE THEATRE LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	2024	2023
	£	£
Management		
Brought forward	2,529	1,565
Professional fees	2,033	1,332
General costs	617	467
Booking agency	3,403	3,563
	8,582	6,927
Finance		
Bank charges	826	931
Other		
Deprn of theatre buildings	2,420	2,420
Deprn of theatre buildings improvements	1,126	2,641
Deprn of plant and equipment	693	866
	4,239	5,927
Total resources expended	54,478	64,482
Net income	45,930	7,701

This page does not form part of the statutory financial statements

HALL GREEN LITTLE THEATRE LIMITED

England & Wales - Charity number 251575

Accounts

REGISTERED COMPANY NUMBER: 00666377 (England and Wales)
REGISTERED CHARITY NUMBER: 251575

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023
FOR
HALL GREEN LITTLE THEATRE LIMITED

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

HALL GREEN LITTLE THEATRE LIMITED

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for the Year Ended 31 July 2023**

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HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES for the Year Ended 31 July 2023

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 31 July 2023. 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, aims and public benefit

The objects of the Hall Green Little Theatre Limited are:

- to promote an understanding of theatre and dramatic art within the community by encouraging the participation of the widest possible cross-section of the community.
- to produce plays of a high standard which, by their varied content, uplift, educate, entertain and challenge both the audience membership and those who are directly involved with the productions.
- to encourage members of the local community to bring to the theatre their individual skills both to teach new skills to other members and also to learn new skills from them.
- to encourage teamwork and an environment where every member uses their individual skills to the greatest effect and every contribution is equally valued.
- to encourage the active participation of the young section of the community through the Youth Theatre, to develop their individual skills, both technical and artistic, and through their participation, bring to the youth of our society a love and appreciation of theatre and its value in society.
- to provide a venue for outside artistic organisations and educational participation.

The Youth Theatre, membership is provided free of charge. The Youth Theatre, which has a multi-cultural and mixed-ability membership of upwards of 60 members attend regularly.

Significant activities

The charity will continue to promote plays of cultural diversity, at the same time expanding their work with young people. Hall Green Little Theatre Limited continues to provide opportunities for members of the local community, from a wide catchment area, and of all ages and dispositions, to take part in and benefit from the preparation and presentation of drama and other entertainment.

We continued to augment our supply of equipment and an upgrade of the stage flooring, and front of house, with both artistic consideration and Health and Safety guidance being borne in mind.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00666377 (England and Wales)

Registered Charity number

251575

Registered office

Pemberley Road
Acocks Green
Birmingham
West Midlands
B27 7RY

HALL GREEN LITTLE THEATRE LIMITED

**REPORT OF THE TRUSTEES
for the Year Ended 31 July 2023**

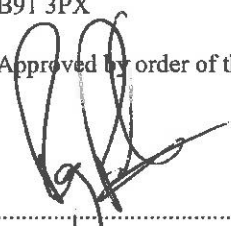
Trustees

T Bainbridge
A E Cooley (resigned 8.7.23)
H M Crowe (resigned 2.12.23)
R A Davies
A J O'Hagan (resigned 8.7.23)
R T Palmer
J F Richardson
E Roden (resigned 8.7.23)
R B Williams
R J Scott (appointed 10.5.23)
D R Beaton (appointed 10.5.23)
L M Price (appointed 10.5.23)

Independent Examiner

P Georgiades BA FCA
Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Approved by order of the board of trustees on 22.4.24 and signed on its behalf by:


.....
R T Palmer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALL GREEN LITTLE THEATRE LIMITED**

Independent examiner's report to the trustees of Hall Green Little Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

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.



P. Georgiades BA FCA

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Date: 27.04.2024

HALL GREEN LITTLE THEATRE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 July 2023**

	Notes	Unrestricted fund £	Designated fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,540	-	1,540	3,858
Charitable activities					
Bar and Wardrobe		12,873	-	12,873	8,309
Operation of theatre	2	56,307	-	56,307	33,269
Investment income	3	280	-	280	13
Other income		1,183	-	1,183	641
Total		<u>72,183</u>	<u>-</u>	<u>72,183</u>	<u>46,090</u>
EXPENDITURE ON					
Raising funds		6,006	-	6,006	3,480
Charitable activities					
Management and administration		9,785	4,000	13,785	5,519
Other		44,691	-	44,691	34,539
Total		<u>60,482</u>	<u>4,000</u>	<u>64,482</u>	<u>43,538</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	11,701 (295)	(4,000) 295	7,701	2,552
Net movement in funds		11,406	(3,705)	7,701	2,552
RECONCILIATION OF FUNDS					
Total funds brought forward		151,755	181,383	333,138	330,586
TOTAL FUNDS CARRIED FORWARD		<u>163,161</u>	<u>177,678</u>	<u>340,839</u>	<u>333,138</u>

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

BALANCE SHEET
31 July 2023

	Notes	Unrestricted fund £	Designated fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	42,033	-	42,033	47,960
CURRENT ASSETS					
Stocks	8	1,444	-	1,444	1,534
Debtors	9	4,253	-	4,253	4,651
Cash at bank		128,027	177,678	305,705	290,026
		<u>133,724</u>	<u>177,678</u>	<u>311,402</u>	<u>296,211</u>
CREDITORS					
Amounts falling due within one year	10	(12,596)	-	(12,596)	(11,033)
NET CURRENT ASSETS					
		<u>121,128</u>	<u>177,678</u>	<u>298,806</u>	<u>285,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>163,161</u>	<u>177,678</u>	<u>340,839</u>	<u>333,138</u>
NET ASSETS					
		<u>163,161</u>	<u>177,678</u>	<u>340,839</u>	<u>333,138</u>
FUNDS					
	11				
Unrestricted funds:					
General fund				163,161	151,331
Designated fund				177,678	181,807
				<u>340,839</u>	<u>333,138</u>
TOTAL FUNDS					
				<u>340,839</u>	<u>333,138</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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.

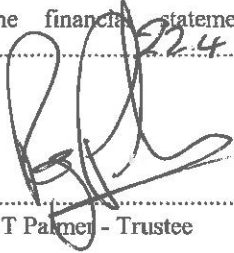
HALL GREEN LITTLE THEATRE LIMITED

BALANCE SHEET - continued

31 July 2023

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 ~~31 July 2023~~ 22.4.24 and were signed on its behalf by:



.....
R T Palmer - Trustee

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 July 2023

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.

The financial statements have been prepared on a going concern basis which the trustees consider to be appropriate for the following reasons;

Hall Green Little Theatre has enough funds to ensure that it meets its liabilities for a period of no less than 12 months from the approval of the financial statements.

Consequently, the trustees are confident that the company will have sufficient funds to continue to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of the financial statements and therefore have prepared them on a going concern basis.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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.

Income from donations and grants, including capital grants, is included in incoming resources, when these are receivable, except as follows:

a) When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

b) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

Interest is included when receivable by the charity.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Theatre buildings	- 2% per annum of cost
Theatre buildings improvements	- 2% per annum of cost
Plant and equipment	- 20% per annum of net book value

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2023**

1. ACCOUNTING POLICIES - continued

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

2. OPERATION OF THEATRE

	2023	2022
	£	£
Production and programme sales	54,767	31,675
Membership subscriptions	1,540	1,594
	<u>56,307</u>	<u>33,269</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>280</u>	<u>13</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>5,927</u>	<u>6,143</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received any payments in respect of remunerations during the year.

Trustees' expenses

No trustees received any payments in respect of expenses during the year.

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,858	-	3,858
Charitable activities			
Bar and Wardrobe	8,309	-	8,309
Operation of theatre	33,269	-	33,269
Investment income	13	-	13
Other income	641	-	641
Total	<u>46,090</u>	<u>-</u>	<u>46,090</u>
EXPENDITURE ON			
Raising funds	3,480	-	3,480
Charitable activities			
Management and administration	5,519	-	5,519
Other	34,539	-	34,539
Total	<u>43,538</u>	<u>-</u>	<u>43,538</u>
NET INCOME			
Transfers between funds	2,552 (10)	-	2,552 -
Net movement in funds	<u>2,542</u>	<u>10</u>	<u>2,552</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	148,789	181,797	330,586
TOTAL FUNDS CARRIED FORWARD	<u>151,331</u>	<u>181,807</u>	<u>333,138</u>

7. TANGIBLE FIXED ASSETS

	Theatre buildings £	Theatre buildings improvements £	Plant and equipment £	Totals £
COST				
At 1 August 2022 and 31 July 2023	121,010	56,316	28,253	205,579
DEPRECIATION				
At 1 August 2022	102,904	30,791	23,924	157,619
Charge for year	2,420	2,641	866	5,927
At 31 July 2023	<u>105,324</u>	<u>33,432</u>	<u>24,790</u>	<u>163,546</u>
NET BOOK VALUE				
At 31 July 2023	<u>15,686</u>	<u>22,884</u>	<u>3,463</u>	<u>42,033</u>
At 31 July 2022	<u>18,106</u>	<u>25,525</u>	<u>4,329</u>	<u>47,960</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2023**

7. TANGIBLE FIXED ASSETS - continued

The theatre buildings represent a leasehold interest. The lease expires in 2032.

8. STOCKS

	2023	2022
	£	£
Stocks	1,444	1,534
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	4,253	4,651
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors and accruals	12,596	11,033
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	Transfers between funds	At 31.7.23
	£	£	£	£
Unrestricted funds				
General fund	151,755	11,701	(295)	163,161
Designated fund	181,383	(4,000)	295	177,678
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	333,138	7,701	-	340,839
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>333,138</u>	<u>7,701</u>	<u>-</u>	<u>340,839</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	72,183	(60,482)	11,701
Designated fund	-	(4,000)	(4,000)
	<u> </u>	<u> </u>	<u> </u>
	72,183	(64,482)	7,701
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>72,183</u>	<u>(64,482)</u>	<u>7,701</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
General fund	148,789	2,552	(10)	151,331
Designated fund	181,797	-	10	181,807
	<u>330,586</u>	<u>2,552</u>	<u>-</u>	<u>333,138</u>
TOTAL FUNDS	<u>330,586</u>	<u>2,552</u>	<u>-</u>	<u>333,138</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,090	(43,538)	2,552
	<u>46,090</u>	<u>(43,538)</u>	<u>2,552</u>
TOTAL FUNDS	<u>46,090</u>	<u>(43,538)</u>	<u>2,552</u>

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

	At 1.8.21 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	148,789	14,253	(305)	162,737
Designated fund	181,797	(4,000)	305	178,102
	<u>330,586</u>	<u>10,253</u>	<u>-</u>	<u>340,839</u>
TOTAL FUNDS	<u>330,586</u>	<u>10,253</u>	<u>-</u>	<u>340,839</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 £	Movement in funds £
Unrestricted funds			
General fund	118,273	(104,020)	14,253
Designated fund	-	(4,000)	(4,000)
	<u>118,273</u>	<u>(108,020)</u>	<u>10,253</u>
TOTAL FUNDS	<u>118,273</u>	<u>(108,020)</u>	<u>10,253</u>

HALL GREEN LITTLE THEATRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

13. DESIGNATED FUNDS

Designated funds consist of the following:

Small legacies for improvements = £Nil
Large legacies for contingency = £177,678

HALL GREEN LITTLE THEATRE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 July 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,540	3,858
Operation of theatre		
Production and programme sales	54,767	31,675
Membership subscriptions	1,540	1,594
	56,307	33,269
Investment income		
Bank interest received	280	13
Charitable activities		
Bar operation	12,873	8,309
Other income		
Fund raising	1,183	641
	72,183	46,090
EXPENDITURE		
Fund raising		
Bar operation	5,509	3,372
Fund raising	497	108
	6,006	3,480
Other		
Rent and ground rent	760	760
Rates and water	3,388	3,420
Heating and lighting	14,626	9,923
Repairs and maintenance	6,667	1,668
Insurance	4,827	4,550
Advertising and publicity	3,816	2,310
Cost of productions	9,952	5,235
Cost of programmes	655	530
	44,691	28,396
Support costs		
Management		
Postage and stationery	257	199
Telephone and internet	1,268	1,137
Professional fees	1,332	1,193
General costs	467	317
Booking agency	3,563	2,177
	6,927	5,023

This page does not form part of the statutory financial statements

HALL GREEN LITTLE THEATRE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 July 2023

	2023 £	2022 £
Management		
Finance		
Bank charges	931	496
Other		
Depn of theatre buildings	2,420	2,420
Depn of theatre buildings improvements	2,641	2,641
Depn of plant and equipment	866	1,082
	<u>5,927</u>	<u>6,143</u>
Total resources expended	<u>64,482</u>	<u>43,538</u>
Net income	<u>7,701</u>	<u>2,552</u>

HALL GREEN LITTLE THEATRE LIMITED

England & Wales - Charity number 251575

Accounts

REGISTERED COMPANY NUMBER: 00666377 (England and Wales)
REGISTERED CHARITY NUMBER: 251575

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022
FOR
HALL GREEN LITTLE THEATRE LIMITED**

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

HALL GREEN LITTLE THEATRE LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

HALL GREEN LITTLE THEATRE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

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 31 July 2022. 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, aims and public benefit

The objects of the Hall Green Little Theatre Limited are:

- to promote an understanding of theatre and dramatic art within the community by encouraging the participation of the widest possible cross-section of the community.
- to produce plays of a high standard which, by their varied content, uplift, educate, entertain and challenge both the audience membership and those who are directly involved with the productions.
- to encourage members of the local community to bring to the theatre their individual skills both to teach new skills to other members and also to learn new skills from them.
- to encourage teamwork and an environment where every member uses their individual skills to the greatest effect and every contribution is equally valued.
- to encourage the active participation of the young section of the community through the Youth Theatre, to develop their individual skills, both technical and artistic, and through their participation, bring to the youth of our society a love and appreciation of theatre and its value in society.
- to provide a venue for outside artistic organisations and educational participation.

The Youth Theatre, membership provided free of charge. The Youth Theatre, which has a multi-cultural and mixed-ability membership of upwards of 60 members who attend regularly

Significant activities

The charity will continue to promote plays of cultural diversity, at the same time expanding their work with young people. Hall Green Little Theatre Limited continues to provide opportunities for members of the local community, from a wide catchment area, and of all ages and dispositions, to take part in and benefit from the preparation and presentation of drama and other entertainment.

We continued to augment our supply of equipment in the lighting department, and front of house, with both artistic consideration and Health and Safety guidance being borne in mind. The purchase of this was helped by some legacies from deceased members, for which we are most grateful.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00666377 (England and Wales)

Registered Charity number

251575

HALL GREEN LITTLE THEATRE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022**

Registered office

Pemberley Road
Acocks Green
Birmingham
West Midlands
B27 7RY

Trustees

T Bainbridge (appointed 1/4/22)
A E Cooley (appointed 1/4/22)
H M Crowe
R A Davies
A J O'Hagan
R T Palmer
J F Richardson (appointed 1/4/22)
E Roden
R B Williams (appointed 1/4/22)

Independent Examiner

P Georgiades BA FCA
Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Approved by order of the board of trustees on and signed on its behalf by:

.....
R T Palmer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HALL GREEN LITTLE THEATRE LIMITED**

Independent examiner's report to the trustees of Hall Green Little Theatre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

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.

P Georgiades BA FCA

Flint & Thompson
Chartered Accountants
2 Manor Square
Solihull
B91 3PX

Date:

HALL GREEN LITTLE THEATRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted fund £	Designated fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,858	-	3,858	5,997
Charitable activities					
Bar and Wardrobe		8,309	-	8,309	-
Operation of theatre	2	33,269	-	33,269	-
Investment income	3	13	-	13	1,108
Other income		641	-	641	-
Total		46,090	-	46,090	7,105
EXPENDITURE ON					
Raising funds		3,480	-	3,480	415
Charitable activities					
Management and administration		5,519	-	5,519	8,708
Other		34,539	-	34,539	17,561
Total		43,538	-	43,538	26,684
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	2,552 (10)	- 10	2,552 -	(19,579) -
Net movement in funds		2,542	10	2,552	(19,579)
RECONCILIATION OF FUNDS					
Total funds brought forward		148,789	181,797	330,586	350,165
TOTAL FUNDS CARRIED FORWARD		151,331	181,807	333,138	330,586

The notes form part of these financial statements

HALL GREEN LITTLE THEATRE LIMITED

**BALANCE SHEET
31 JULY 2022**

	Notes	Unrestricted fund £	Designated fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	47,960	-	47,960	51,513
CURRENT ASSETS					
Stocks	8	1,534	-	1,534	1,018
Debtors	9	4,651	-	4,651	7,337
Cash at bank		108,219	181,807	290,026	279,423
		<u>114,404</u>	<u>181,807</u>	<u>296,211</u>	<u>287,778</u>
CREDITORS					
Amounts falling due within one year	10	(11,033)	-	(11,033)	(8,705)
NET CURRENT ASSETS		<u>103,371</u>	<u>181,807</u>	<u>285,178</u>	<u>279,073</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>151,331</u>	<u>181,807</u>	<u>333,138</u>	<u>330,586</u>
NET ASSETS		<u>151,331</u>	<u>181,807</u>	<u>333,138</u>	<u>330,586</u>
FUNDS					
Unrestricted funds:	11				
General fund				151,331	148,789
Designated fund				181,807	181,797
				<u>333,138</u>	<u>330,586</u>
TOTAL FUNDS				<u>333,138</u>	<u>330,586</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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

HALL GREEN LITTLE THEATRE LIMITED

BALANCE SHEET - continued
31 JULY 2022

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:

.....
R T Palmer - Trustee

The notes form part of these financial statements

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.

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.

Income from donations and grants, including capital grants, is included in incoming resources, when these are receivable, except as follows:

- a) When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- b) When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

Interest is included when receivable by the charity.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Designated funds are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

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

HALL GREEN LITTLE THEATRE LIMITED

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

2. OPERATION OF THEATRE

	2022	2021
	£	£
Production and programme sales	31,675	-
Membership subscriptions	1,594	-
	<u>33,269</u>	<u>-</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	<u>13</u>	<u>1,108</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>6,143</u>	<u>5,766</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received any payments in respect of remunerations during the year.

Trustees' expenses

No trustees received any payments in respect of expenses during the year.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,620	3,377	5,997
Investment income	1,108	-	1,108
Total	<u>3,728</u>	<u>3,377</u>	<u>7,105</u>
EXPENDITURE ON			
Raising funds	415	-	415
Charitable activities			
Management and administration	8,708	-	8,708
Other	17,561	-	17,561
Total	<u>26,684</u>	<u>-</u>	<u>26,684</u>
NET INCOME/(EXPENDITURE)	(22,956)	3,377	(19,579)

HALL GREEN LITTLE THEATRE LIMITED

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Designated fund £	Total funds £
Transfers between funds	(547)	547	-
Net movement in funds	(23,503)	3,924	(19,579)
RECONCILIATION OF FUNDS			
Total funds brought forward	172,292	177,873	350,165
TOTAL FUNDS CARRIED FORWARD	<u>148,789</u>	<u>181,797</u>	<u>330,586</u>

7. TANGIBLE FIXED ASSETS

	Theatre buildings £	Theatre buildings improvements £	Plant and equipment £	Totals £
COST				
At 1 August 2021	121,010	56,316	25,663	202,989
Additions	-	-	2,590	2,590
At 31 July 2022	<u>121,010</u>	<u>56,316</u>	<u>28,253</u>	<u>205,579</u>
DEPRECIATION				
At 1 August 2021	100,484	28,150	22,842	151,476
Charge for year	2,420	2,641	1,082	6,143
At 31 July 2022	<u>102,904</u>	<u>30,791</u>	<u>23,924</u>	<u>157,619</u>
NET BOOK VALUE				
At 31 July 2022	<u>18,106</u>	<u>25,525</u>	<u>4,329</u>	<u>47,960</u>
At 31 July 2021	<u>20,526</u>	<u>28,166</u>	<u>2,821</u>	<u>51,513</u>

The theatre buildings represent a leasehold interest. The lease expires in 2032.

8. STOCKS

	2022 £	2021 £
Stocks	<u>1,534</u>	<u>1,018</u>

HALL GREEN LITTLE THEATRE LIMITED

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	4,651	7,337

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors and accruals	11,033	8,705

11. MOVEMENT IN FUNDS

	At 1/8/21	Net movement in funds	Transfers between funds	At 31/7/22
	£	£	£	£
Unrestricted funds				
General fund	148,789	2,552	(10)	151,331
Designated fund	181,797	-	10	181,807
	<u>330,586</u>	<u>2,552</u>	<u>-</u>	<u>333,138</u>
TOTAL FUNDS	<u>330,586</u>	<u>2,552</u>	<u>-</u>	<u>333,138</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,090	(43,538)	2,552
	<u>46,090</u>	<u>(43,538)</u>	<u>2,552</u>
TOTAL FUNDS	<u>46,090</u>	<u>(43,538)</u>	<u>2,552</u>

Comparatives for movement in funds

	At 1/8/20	Net movement in funds	Transfers between funds	At 31/7/21
	£	£	£	£
Unrestricted funds				
General fund	172,292	(22,956)	(547)	148,789
Designated fund	177,873	3,377	547	181,797
	<u>350,165</u>	<u>(19,579)</u>	<u>-</u>	<u>330,586</u>
TOTAL FUNDS	<u>350,165</u>	<u>(19,579)</u>	<u>-</u>	<u>330,586</u>

HALL GREEN LITTLE THEATRE LIMITED

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,728	(26,684)	(22,956)
Designated fund	3,377	-	3,377
	<u>7,105</u>	<u>(26,684)</u>	<u>(19,579)</u>
TOTAL FUNDS	<u><u>7,105</u></u>	<u><u>(26,684)</u></u>	<u><u>(19,579)</u></u>

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

	At 1/8/20 £	Net movement in funds £	Transfers between funds £	At 31/7/22 £
Unrestricted funds				
General fund	172,292	(20,404)	(557)	151,331
Designated fund	177,873	3,377	557	181,807
	<u>350,165</u>	<u>(17,027)</u>	<u>-</u>	<u>333,138</u>
TOTAL FUNDS	<u><u>350,165</u></u>	<u><u>(17,027)</u></u>	<u><u>-</u></u>	<u><u>333,138</u></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 £	Movement in funds £
Unrestricted funds			
General fund	49,818	(70,222)	(20,404)
Designated fund	3,377	-	3,377
	<u>53,195</u>	<u>(70,222)</u>	<u>(17,027)</u>
TOTAL FUNDS	<u><u>53,195</u></u>	<u><u>(70,222)</u></u>	<u><u>(17,027)</u></u>

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

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

13. COVID-19 PANDEMIC

The theatre, following the easing of lockdown restrictions, reopened in December 2021. The Charity is hopeful that it can make a full recovery in the year ended July 2023.

14. DESIGNATED FUNDS

Designated funds consist of the following:

Small legacies for improvements = £3,591

Large legacies for contingency = £178,216

HALL GREEN LITTLE THEATRE LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacy	3,858	5,997
Operation of theatre		
Production and programme sales	31,675	-
Membership subscriptions	1,594	-
	33,269	-
Investment income		
Bank interest received	13	1,108
Charitable activities		
Bar operation	8,309	-
Other income		
Fund raising	641	-
	46,090	7,105
EXPENDITURE		
Fund raising		
Bar operation	3,372	415
Fund raising	108	-
	3,480	415
Other		
Rent and ground rent	760	760
Rates and water	3,420	2,791
Heating and lighting	9,923	6,619
Repairs and maintenance	1,668	1,535
Insurance	4,550	5,054
Advertising and publicity	2,310	802
Cost of productions	5,235	-
Cost of programmes	530	-
	28,396	17,561
Support costs		
Management		
Postage and stationery	199	94
Carried forward	199	94

This page does not form part of the statutory financial statements

HALL GREEN LITTLE THEATRE LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022	2021
	£	£
Management		
Brought forward	199	94
Telephone and internet	1,137	1,148
Professional fees	1,193	893
General costs	317	310
Booking agency	2,177	-
	5,023	2,445
Finance		
Bank charges	496	497
Other		
Depn of theatre buildings	2,420	2,420
Depn of theatre buildings improvements	2,641	2,641
Depn of plant and equipment	1,082	705
	6,143	5,766
Total resources expended	43,538	26,684
Net income/(expenditure)	2,552	(19,579)

This page does not form part of the statutory financial statements

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Signed by Margaret Palmer using authentication code Z0U/OTJwOW5OKlpH at IP address 92.15.56.18, on 2023/04/27 08:34:29 Z.

Margaret Palmer's e-mail address is: roy@rtpmep.co.uk.