

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
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FOR THE YEAR ENDED 31 JULY 2022

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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)		2,552	-	2,552	(19,579)
Transfers between funds	11	(10)	10	-	-
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	11				
Unrestricted funds:					
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

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

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	13	1,108
	<u>13</u>	<u>1,108</u>

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	6,143	5,766
	<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	<u>4,651</u>	<u>7,337</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors and accruals	<u>11,033</u>	<u>8,705</u>

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, reopend 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	-
	<u>33,269</u>	<u>-</u>
Investment income		
Bank interest received	13	1,108
Charitable activities		
Bar operation	8,309	-
Other income		
Fund raising	641	-
	<u>46,090</u>	<u>7,105</u>
Total incoming resources		
EXPENDITURE		
Fund raising		
Bar operation	3,372	415
Fund raising	108	-
	<u>3,480</u>	<u>415</u>
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	-
	<u>28,396</u>	<u>17,561</u>
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	-
	<u>5,023</u>	<u>2,445</u>
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
	<u>6,143</u>	<u>5,766</u>
Total resources expended	<u>43,538</u>	<u>26,684</u>
Net income/(expenditure)	<u><u>2,552</u></u>	<u><u>(19,579)</u></u>

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Signature 1

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.