

**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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# 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**

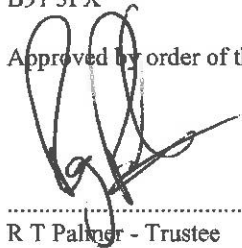
**Trustees**

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,540	-	1,540	3,858
<b>Charitable activities</b>					
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
<b>Total</b>		<b>72,183</b>	<b>-</b>	<b>72,183</b>	<b>46,090</b>
<b>EXPENDITURE ON</b>					
Raising funds		6,006	-	6,006	3,480
<b>Charitable activities</b>					
Management and administration		9,785	4,000	13,785	5,519
Other		44,691	-	44,691	34,539
<b>Total</b>		<b>60,482</b>	<b>4,000</b>	<b>64,482</b>	<b>43,538</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	11	11,701 (295)	(4,000) 295	7,701	2,552
<b>Net movement in funds</b>		<b>11,406</b>	<b>(3,705)</b>	<b>7,701</b>	<b>2,552</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		151,755	181,383	333,138	330,586
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>163,161</b>	<b>177,678</b>	<b>340,839</b>	<b>333,138</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	42,033	-	42,033	47,960
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(12,596)	-	(12,596)	(11,033)
<b>NET CURRENT ASSETS</b>		<u>121,128</u>	<u>177,678</u>	<u>298,806</u>	<u>285,178</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>163,161</u>	<u>177,678</u>	<u>340,839</u>	<u>333,138</u>
<b>NET ASSETS</b>		<u>163,161</u>	<u>177,678</u>	<u>340,839</u>	<u>333,138</u>
<b>FUNDS</b>	11				
Unrestricted funds:					
General fund				163,161	151,331
Designated fund				177,678	181,807
				<u>340,839</u>	<u>333,138</u>
<b>TOTAL FUNDS</b>				<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.

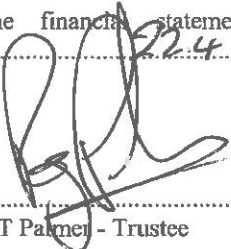
The notes form part of these financial statements

**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 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	280	13
	<u>280</u>	<u>13</u>

### 4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,927	6,143
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,858	-	3,858
<b>Charitable activities</b>			
Bar and Wardrobe	8,309	-	8,309
Operation of theatre	33,269	-	33,269
Investment income	13	-	13
Other income	641	-	641
<b>Total</b>	<b>46,090</b>	<b>-</b>	<b>46,090</b>
<b>EXPENDITURE ON</b>			
Raising funds	3,480	-	3,480
<b>Charitable activities</b>			
Management and administration	5,519	-	5,519
Other	34,539	-	34,539
<b>Total</b>	<b>43,538</b>	<b>-</b>	<b>43,538</b>
<b>NET INCOME</b>	<b>2,552</b>	<b>-</b>	<b>2,552</b>
Transfers between funds	(10)	10	-
<b>Net movement in funds</b>	<b>2,542</b>	<b>10</b>	<b>2,552</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	148,789	181,797	330,586
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>151,331</b>	<b>181,807</b>	<b>333,138</b>

### 7. TANGIBLE FIXED ASSETS

	Theatre buildings £	Theatre buildings improvements £	Plant and equipment £	Totals £
<b>COST</b>				
At 1 August 2022 and 31 July 2023	121,010	56,316	28,253	205,579
<b>DEPRECIATION</b>				
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	105,324	33,432	24,790	163,546
<b>NET BOOK VALUE</b>				
At 31 July 2023	15,686	22,884	3,463	42,033
At 31 July 2022	18,106	25,525	4,329	47,960

# **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	<u>1,444</u>	<u>1,534</u>

### **9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

### **10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

### **11. MOVEMENT IN FUNDS**

	At 1.8.22	Net movement in funds	Transfers between funds	At 31.7.23
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	46,090	(43,538)	2,552
	<u>46,090</u>	<u>(43,538)</u>	<u>2,552</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,540	3,858
<b>Operation of theatre</b>		
Production and programme sales	54,767	31,675
Membership subscriptions	1,540	1,594
	<u>56,307</u>	<u>33,269</u>
<b>Investment income</b>		
Bank interest received	280	13
<b>Charitable activities</b>		
Bar operation	12,873	8,309
<b>Other income</b>		
Fund raising	1,183	641
<b>Total incoming resources</b>	<u>72,183</u>	<u>46,090</u>
<b>EXPENDITURE</b>		
<b>Fund raising</b>		
Bar operation	5,509	3,372
Fund raising	497	108
	<u>6,006</u>	<u>3,480</u>
<b>Other</b>		
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
	<u>44,691</u>	<u>28,396</u>
<b>Support costs</b>		
<b>Management</b>		
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
	<u>6,927</u>	<u>5,023</u>

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 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	931	496
<b>Other</b>		
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>
<b>Net income</b>	<u><u>7,701</u></u>	<u><u>2,552</u></u>

This page does not form part of the statutory financial statements