

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>207,241</u>	<u>188,155</u>	<u>395,396</u>	<u>386,769</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	11				
Unrestricted funds:					
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:

A handwritten signature in black ink, appearing to read 'R B Williams', written over a dotted line.

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	<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	<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>209,091</u>	<u>177,678</u>	<u>386,769</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
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
At 31 July 2025	110,164	35,759	33,420	179,343
NET BOOK VALUE				
At 31 July 2025	10,846	24,272	31,747	66,865
At 31 July 2024	13,266	21,758	2,770	37,794

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

8. STOCKS

	2025 £	2024 £
Stocks	1,406	1,444

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	8,422	2,276

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors and accruals	10,118	14,436

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
	386,769	8,627	-	395,396
TOTAL FUNDS	386,769	8,627	-	395,396

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,600</u>	<u>(65,973)</u>	<u>8,627</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
	<hr/>	<hr/>	<hr/>
	340,839	45,930	386,769
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>340,839</u>	<u>45,930</u>	<u>386,769</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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>100,408</u>	<u>(54,478)</u>	<u>45,930</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
	<hr/>	<hr/>	<hr/>	<hr/>
	340,839	54,557	-	395,396
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>340,839</u>	<u>54,557</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

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
	<hr/> 58,755	<hr/> 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
	<hr/> 865	<hr/> 16,232
Total incoming resources	<hr/> 74,600	<hr/> 100,408
EXPENDITURE		
Fund raising		
Bar operation	5,075	4,985
Fund raising	190	-
	<hr/> 5,265	<hr/> 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
	<hr/> 36,714	<hr/> 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
	<hr/> 11,844	<hr/> 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
	<hr/> 11,558	<hr/> 4,239
Total resources expended	<hr/> 65,973	<hr/> 54,478
Net income	<hr/> <hr/> 8,627	<hr/> <hr/> 45,930

This page does not form part of the statutory financial statements