THE WESTOVIAN THEATRE SOCIETY

England & Wales · Charity number 260244

Details

Other names	WESTOVIAN DRAMATIC SOCIETY, WESTOVIANS
Status	Registered
Legal form	Other
Registered	1970-01-01
Register	View on the Charity Commission register

Contact

Address	Westovian Theatre Society Pier Parade South Shields NE33 2JS
Phone	0191 456 0980
Email	secretary@westovians.co.uk
Website	www.westovians.co.uk

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS. (FOR FURTHER DETAILS SEE CLAUSE 2 OF RULES).

Activities: arts/culture -performing arts

Classification

- **How:** Makes Grants To Individuals
- **What:** Arts/culture/heritage/science
- **Who:** People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** SOUTH SHIELDS AND DISTRICT
- South Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£69,585	£50,551	-	-
2024-07-31	£49,130	£44,269	-	-
2023-07-31	£45,060	£38,700	-	-
2022-07-31	£19,831	£32,515	-	-
2021-07-31	£30,368	£20,619	-	-

Trustees

Name	Role	Appointed
Julie Dawson		2022-10-10
Kerry Dunbar		2024-11-01
Raymond Spencer MBE		2025-11-02

Accounts

THE WESTOVIAN THEATRE SOCIETY

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2025

CHARITY NUMBER - 260244

FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST JULY 2025

The Trustees present their report and financial statements for the year ended 31st July 2025.

CONSTITUTION
The Westovian Theatre Society is a registered charity.

TRUSTEES
The Trustees of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

CHARITY NAME
The Westovian Theatre Society

CHARITY NUMBER
260244

BOARD OF TRUSTEES

ACCOUNTANTS
Westwaters
34 Frederick Street
Sunderland
SR1 1LP

BANKERS
CAF Bank
Lloyds Bank

TRUSTEES REPORT

YEAR ENDED 31ST JULY 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st July 2025.

Objects of the charity

The Charity is set up for the public benefit, to educate in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts.

Organisation and background

The charity is administered by its board of Trustees. For the year to 31st July 2025, the board was comprised of the Trustees listed at page 2.

The charity was registered with the Charity Commission on 1 January 1970 and is governed by its governing document the rules of which were adopted 28 November 1969 as amended 9 December 1977 and 30 October 1991 (Nothing in these rules shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008).

Achievements In Year

During the year ended 31st July 2025 Westovian Theatre Society performed several productions all of which were very well received by the viewing public.

In particular our production of Cinderella attracted large audiences throughout the pantomime season and was thoroughly enjoyed by attendees of all ages.

As well as putting on our own productions we also hired out our facilities to other parties for various activities of cultural and entertainment value to the community which have been very successful and added essential funds to the accounts.

Future Developments

As custodians of our old beloved theatre we are continually updating our facilities . This year we have renewed all of the external doors and installed a state of the art internet system to improve our communication abilities. Future works will be to the dressing rooms and the external paintwork of the building.

We will continue to commission productions to be performed in our theatre and to make a contribution to the cultural life of the region. A number of specific plays are scheduled for the coming year and we look forward to these.

In line with out charitable objects we will continue to educate members of the public in the dramatic and operatic arts and to attempt to inculculate a wider appreciation of said arts.

Trustees Responsibilities

The Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

* select suitable accounting policies and apply them consistently:
* observe the methods and principles in the Charities SORP (FRS 102):
* make judgements and estimates that are reasonable and prudent:
* prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregulariites.

Date: ………………………………………..

J Dawson
Trustee

We report on the accounts of THE WESTOVIAN THEATRE SOCIETY for the year ended 31st July 2025, which are set on pages 5 to 10. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on pages 7 and 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINERS

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 2011 Act have not been met;

2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

Westwaters ……………………………………………………………..

WESTWATERS

30 October 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST JULY 2025

	Notes	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
INCOMING RESOURCES						
Incoming resources from generated funds	2					
- Voluntary income		9503	0	0	9503	4621
- Activities for generating funds		59584	0	0	59584	44097
- Investment income		498	0	0	498	412
Other Incoming resources		0	0	0	0	0
TOTAL INCOMING RESOURCES		69585	0	0	69585	49130
RESOURCES EXPENDED	3					
Activities for generating funds		42665	0	0	42665	37871
Charitable activities		0	0	0	0	0
Governance costs		7886	0	0	7886	6398
TOTAL RESOURCES EXPENDED		50551	0	0	50551	44269
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS		19034	0	0	19034	4861
NET MOVEMENT IN FUNDS		19034	0	0	19034	4861
TRANSFER BETWEEN FUNDS		0	0	0	0	0
TOTAL FUNDS BROUGHT FORWARD		227223	0	0	227223	222362
TOTAL FUNDS CARRIED FORWARD		246257	0	0	246257	227223

BALANCE SHEET

YEAR ENDED 31ST JULY 2025

	Notes	2025	2025	2024	2024
Fixed Assets					
Tangible Assets	10		147545		140383
Current Assets					
Green Room Stock		1687		1524	
Stock		583		312	
Debtors and prepayments		11314		10835	
Bank Current Account		12064		35673	
Bank Current Account Lloyds		19735		10000	
Building Society Account - Charity		32243		31890	
Bank Deposit Account		23063		217	
Cash in hand		381		557	
Total Current Assets		101070		91008	
Current Liabilities					
Creditors:Amounts falling due within one year	7	2358		4168	
		2358		4168	
Net Current Assets			98712		86840
Net Assets			246257		227223
Funds of the Charity					
Restricted funds	9		0		0
Designated funds	9		0		0
Unrestricted funds	9		246257		227223
Total Charity Funds			246257		227223

These accounts have been prepared in accordance with the 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)

These accounts were approved by the Trustees on .... and signed on their behalf by:

.... J Dawson
TRUSTEE

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activiites and services for it's beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessart to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis i.e. floor areas, per capital or estimated usage.

(e) Fixed Assets
Tangible fixed assets and depreciation
Depreciation is provided at annual rates in order to write off each asset over its estimated useful life.

2. Incoming Resources from Generated Funds

Activities for generating funds

	Unrestricted	**Restricted**	**2025 Total**	**2024 Total**
Surplus on productions	17040	0	17040	16437
Surplus on other activities	18667	0	18667	9140
Green Room Income	23877	0	23877	18520
	59584	0	59584	44097

Voluntary Income

	Unrestricted	**Restricted**	**2025 Total**	**2024 Total**
Subscriptions	2175	0	2175	2800
Donations	6686	0	6686	897
Gift Aid	642	0	642	924
	9503	0	9503	4621

3. Resources Expended

	Basis of Allocation	**Voluntary Income**	**Activities for generating Funds**	**Advice and Information**	**Chatitable Activities**	**Governance**	**2025 Total**	**2024 Total**
Rent and rates			2183				2183	2706
Heat, light & water			7406				7406	9498
Repairs and renewals			8533				8533	5291
Insurance			3483				3483	2821
Postage,printing and stationery			373				373	960
Telephone			913				913	1178
Licence fee			1975				1975	2625
Advertising			4049				4049	1478
Accountancy fees						1806	1806	1770
Subscriptions and donations			425				425	375
Bank charges						60	60	60
Cleaning			2472				2472	2001
Sundries			794				794	1296
Green room purchases			10059				10059	7642
Depreciation						6020	6020	4568
		0	42665	0	0	7886	50551	44269

4. Net Incoming Resources for the Period

This is stated after charging;-

	2025	2024
Accountants Fee	1806	1770

5. Trustee Remuneration & Related Party Transactions

No Trustee received any remuneration during the year ended 31st July 2025.

6. Taxation

As a charity The Westovian Theatre Society is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to it's charitable objects. No tax charges have arisen in the Charity.

7. Creditors: Amounts Falling Due within One Year

	2025	2024
Amounts falling due within one year:		
Accruals	2358	4168
	2358	4168

8. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	101070	0	0	101070
Current Liabilities	-2358	0	0	-2358
Net Assets at 31st July 2025	**98712**	**0**	**0**	**98712**

9. Movement in Funds

	At 1 August 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 July 2025
Restricted Funds	0	0	0	0	0
Total Restricted Funds	0	0	0	0	0
Designated Funds	0	0	0	0	0
Total Designated Funds	0	0	0	0	0
Unrestricted Funds	227223	69585	-50551	0	246257
Total Unrestricted Funds	227223	69585	-50551	0	246257

10.Tangible Fixed Assets	**SL** Pier Pavillion Development	**20% RB** Light, Sound & Equipment	**15% RB** Furniture Fixt & Fittings	**Nil dep'n** Improvements To Green Room	Total
At 1st August 2024	101325	5982	8493	24583	140383
Additions	0	0	13182	0	13182
Depreciation	-1573	-1196	-3251	0	-6020
At 31st July 2025	99752	4786	18424	24583	147545

THE WESTOVIAN THEATRE SOCIETY APPENDIX 1

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2025

	2025	2024
	£	£
INCOME AND EXPENDITURE		
Incoming resources		
Surplus on productions	17040	16437
Surplus on other activities	18667	9140
Subscriptions	2175	2800
Donations	6686	897
Gift aid	642	924
Interest received	498	412
Total Incoming Resources	45708	30610
Resources Expended		
Rent and rates	2183	2706
Heat, light & water	7036	9227
Repairs and renewals	8387	5154
Insurance	3483	2821
Postage,printing and stationery	373	960
Telephone	913	1178
Licence fee	1975	2625
Advertising	4049	1478
Accountancy fees	1380	1344
Subscriptions and donations	425	375
Bank charges	60	60
Cleaning	2472	2001
Sundries	794	1296
Depreciation	6020	4568
	39550	35793
Net Movement in Funds	6158	-5183

THE WESTOVIAN THEATRE SOCIETY APPENDIX 2

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2025

THE GREEN ROOM

	2025		2024	
	£	£	£	£
INCOME AND EXPENDITURE				
Sales		23877		18520
Purchases	10222		7436	
Stock Adjustment	-163		206	
		10059		7642
Gross profit		13818		10878
Overheads				
Repairs and renewals	146		137	
Heat, light and water	370		271	
Accountancy	426		426	
		942		834
Net profit/loss		12876		10044

Accounts

THE WESTOVIAN THEATRE SOCIETY

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2024

CHARITY NUMBER - 260244

FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2024

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REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST JULY 2024

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CONSTITUTION
The Westovian Theatre Society is a registered charity.

TRUSTEES
The Trustees of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

CHARITY NAME
The Westovian Theatre Society

CHARITY NUMBER
260244

BOARD OF TRUSTEES
I A Johnson (Chair)
J Dawson
J Tippins

ACCOUNTANTS
Westwaters
34 Frederick Street
Sunderland
SR1 1LP

BANKERS
CAF Bank

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st July 2024.

Objects of the charity

The Charity is set up for the public benefit, to educate in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts.

Organisation and background

The charity is administered by its board of Trustees. For the year to 31st July 2024, the board was comprised of the Trustees listed at page 2.

The charity was registered with the Charity Commission on 1 January 1970 and is governed by its governing document the rules of which were adopted 28 November 1969 as amended 9 December 1977 and 30 October 1991 (Nothing in these rules shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008).

Achievements In Year

During the year ended 31st July 2024 Westovian Theatre Society performed several productions all of which were very well received by the viewing public.

In particular our production of Jack & The Beanstalk attracted large audiences throughout the pantomime season and was thoroughly enjoyed by attendees of all ages.

We were delighted to be the receipients of regional awards from the National Operatic and Dramatic Association (NODA) in the categories of Best Pantomime and Best Drama and a well deserved congratulations to everyone involved. We also took great pride in one our young performers Eva Craig winning the NODA Youth Award and Councillors Award for Best Individual Youth Performance. Well done Eva!

As well as putting on our own productions we also hired out our facilities to other parties for various activities of cultural and entertainment value to the community.

Future Developments

We will continue to commission productions to be performed in our theatre and to make a contribution to the cultural life of the region. A number of specific plays are scheduled for the coming year and we look forward to these.

In line with out charitable objects we will continue to educate members of the public in the dramatic and operatic arts and to attempt to inculculate a wider appreciation of said arts.

Trustees Responsibilities

The Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

* select suitable accounting policies and apply them consistently:
* observe the methods and principles in the Charities SORP (FRS 102):
* make judgements and estimates that are reasonable and prudent:
* prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregulariites.

29th October 2024

…………………………………………..
J Dawson
Trustee

We report on the accounts of THE WESTOVIAN THEATRE SOCIETY for the year ended 31st July 2024, which are set on pages 5 to 10. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on pages 7 and 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINERS

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 2011 Act have not been met;

2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

Westwaters……………………..

WESTWATERS

29th October 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST JULY 2024

	Notes	UNRESTRICTED FUNDS	DESIGNATED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
		£	£	£	£	£
INCOMING RESOURCES						
Incoming resources from generated funds	2					
- Voluntary income		4621	0	0	4621	3975
- Activities for generating funds		44097	0	0	44097	41008
- Investment income		412	0	0	412	77
Other Incoming resources		0	0	0	0	0
TOTAL INCOMING RESOURCES		49130	0	0	49130	45060
RESOURCES EXPENDED	3					
Activities for generating funds		37871	0	0	37871	30957
Charitable activities		0	0	0	0	0
Governance costs		6398	0	0	6398	7743
TOTAL RESOURCES EXPENDED		44269	0	0	44269	38700
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS		4861	0	0	4861	6360
NET MOVEMENT IN FUNDS		4861	0	0	4861	6360
TRANSFER BETWEEN FUNDS		0	0	0	0	0
TOTAL FUNDS BROUGHT FORWARD		222362	0	0	222362	216002
TOTAL FUNDS CARRIED FORWARD		227223	0	0	227223	222362

BALANCE SHEET

YEAR ENDED 31ST JULY 2024

	Notes	2024	2024	2023	2023
Fixed Assets					
Tangible Assets	10		140383		143776
Current Assets					
Green Room Stock		1524		2072	
Stock		312		1231	
Debtors and prepayments		10835		3287	
Bank Current Account		35673		42377	
Bank Current Account Lloyds		10000		0	
Building Society Account - Charity		31890		31569	
Bank Deposit Account		217		212	
Cash in hand		557		759	
Total Current Assets		91008		81507	
Current Liabilities					
Creditors:Amounts falling due within one year	7	4168		2921	
		4168		2921	
Net Current Assets			86840		78586
Net Assets			227223		222362
Funds of the Charity					
Restricted funds	9		0		0
Designated funds	9		0		0
Unrestricted funds	9		227223		222362
Total Charity Funds			227223		222362

These accounts have been prepared in accordance with the 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)

These accounts were approved by the Trustees on 29th October 2024 and signed on their behalf by:

.... J Dawson
TRUSTEE

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activiites and services for it's beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessart to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis i.e. floor areas, per capital or estimated usage.

(e) Fixed Assets
Tangible fixed assets and depreciation
Depreciation is provided at annual rates in order to write off each asset over its estimated useful life.

2. Incoming Resources from Generated Funds

Activities for generating funds

	Unrestricted	Restricted	2024 Total	2023 Total
Surplus on productions	16437	0	16437	16745
Surplus on other activities	9140	0	9140	8923
Green Room Income	18520	0	18520	15340
	44097	0	44097	41008

Voluntary Income

	Unrestricted	Restricted	2024 Total	2023 Total
Subscriptions	2800	0	2800	2340
Donations	897	0	897	841
Gift Aid	924	0	924	794
	4621	0	4621	3975

3. Resources Expended

	Basis of Allocation	Voluntary Income	Activities for generating Funds	Advice and Information	Chatitable Activities	Governance	2024 Total	2023 Total
Rent and rates			2706				2706	2625
Heat, light & water			9498				9498	7037
Repairs and renewals			5291				5291	5256
Insurance			2821				2821	2712
Postage,printing and stationery			960				960	406
Telephone			1178				1178	862
Licence fee			2625				2625	1125
Advertising			1478				1478	364
Accountancy fees						1770	1770	1692
Subscriptions and donations			375				375	750
Bank charges						60	60	1140
Cleaning			2001				2001	2508
Sundries			1296				1296	904
Green room purchases			7642				7642	6408
Depreciation						4568	4568	4911
		0	37871	0	0	6398	44269	38700

4. Net Incoming Resources for the Period

This is stated after charging;-

	2024	2023
Accountants Fee	1770	1692

5. Trustee Remuneration & Related Party Transactions

No Trustee received any remuneration during the year ended 31st July 2024.

6. Taxation

As a charity The Westovian Theatre Society is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to it's charitable objects. No tax charges have arisen in the Charity.

7. Creditors: Amounts Falling Due within One Year

	2024	2023
Amounts falling due within one year:		
Accruals	4168	2921
	4168	2921

8. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	91008	0	0	91008
Current Liabilities	-4168	0	0	-4168
Net Assets at 31st July 2024	**86840**	**0**	**0**	**86840**

THE WESTOVIAN THEATRE SOCIETY

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST JULY 2024

9. Movement in Funds

	At 1 August 2023	**Incoming Resources**	**Outgoing Resources**	**Transfers**	**At 31 July 2024**
Restricted Funds	0	0	0	0	0
Total Restricted Funds	0	0	0	0	0
Designated Funds	0	0	0	0	0
Total Designated Funds	0	0	0	0	0
Unrestricted Funds	222362	49130	-44269	0	227223
Total Unrestricted Funds	222362	49130	-44269	0	227223

10.Tangible Fixed Assets	**SL** Pier Pavillion Development	**20% RB** Light, Sound & Equipment	**15% RB** Furniture Fixt & Fittings	**Nil dep'n** Improvements To Green Room	Total
At 1st August 2023	102898	6303	9992	24583	143776
Additions	0	1175	0	0	1175
Depreciation	-1573	-1496	-1499	0	-4568
At 31st July 2024	101325	5982	8493	24583	140383

THE WESTOVIAN THEATRE SOCIETY APPENDIX 1

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2024

	2024	2023
	£	£
INCOME AND EXPENDITURE		
Incoming resources		
Surplus on productions	16437	16745
Surplus on other activities	9140	8923
Subscriptions	2800	2340
Donations	897	841
Gift aid	924	794
Interest received	412	77
Total Incoming Resources	30610	29720
Resources Expended		
Rent and rates	2706	2625
Heat, light & water	9227	6334
Repairs and renewals	5154	4731
Insurance	2821	2712
Postage,printing and stationery	960	406
Telephone	1178	862
Licence fee	2625	1125
Advertising	1478	364
Accountancy fees	1344	1284
Subscriptions and donations	375	750
Bank charges	60	1140
Cleaning	2001	2508
Sundries	1296	904
Depreciation	4568	4911
	35793	30656
Net Movement in Funds	-5183	-936

THE WESTOVIAN THEATRE SOCIETY APPENDIX 2

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2024

THE GREEN ROOM

	2024		2023	
	£	£	£	£
INCOME AND EXPENDITURE				
Sales		18520		15340
Purchases	7436		6834	
Stock Adjustment	206		-426	
		7642		6408
Gross profit		10878		8932
Overheads				
Repairs and renewals	137		525	
Heat, light and water	271		703	
Accountancy	426		408	
		834		1636
Net profit/loss		10044		7296

Accounts

THE WESTOVIAN THEATRE SOCIETY

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2023

CHARITY NUMBER - 260244

FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2023

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REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST JULY 2023

The Trustees present their report and financial statements for the year ended 31st July 2023.

CONSTITUTION
The Westovian Theatre Society is a registered charity.

TRUSTEES
The Trustees of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

CHARITY NAME
The Westovian Theatre Society

CHARITY NUMBER
260244

BOARD OF TRUSTEES
I A Johnson (Chair)
J Dawson (Appointed 10 October 2022)
J Tippins (Appointed 10 October 2022)

ACCOUNTANTS
Westwaters
34 Frederick Street
Sunderland
SR1 1LP

BANKERS
CAF Bank

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st July 2023.

Objects of the charity
The Charity is set up for the public benefit, to educate in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts.

Organisation and background
The charity is administered by its board of Trustees. For the year to 31st July 2023, the board was comprised of the Trustees listed at page 2.

The charity was registered with the Charity Commission on 1 January 1970 and is governed by its governing document the rules of which were adopted 28 November 1969 as amended 9 December 1977 and 30 October 1991 (Nothing in these rules shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charoties Act (Northern Ireland) 2008).

Achievements In Year
During the year ended 31st July 2023 Westovian Theatre Society performed several productions all of which were well attended and garnered excellent feedback from the viewing public.

In particular our pantomime performance of Sleeping Beauty played to large audiences over an extended period of time and was very well received by young and not so young alike.

The hard work and dedication shown by our members and performers was recognised by the National Operatic and Dramatic Association (NODA) North who presented our organistion with awards for our productions of both Sleeping Beauty and Kindertransport. Well done to all involved!

As well as putting on our in-house productions we also hired out our facilities to other parties for various activities related to the entertainment and cultural benefit of the community.

Future Developments
We will continue to commission productions to be performed in our theatre and to contribute the cultural life of the region. A number of specific plays are scheduled to be performed in the coming year and we look forward to these.

We will also continue to educate members of the public in the dramatic and operatic arts as set out in our charitable objects.

Trustees Responsibilities
The Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

* select suitable accounting policies and apply them consistently:
* observe the methods and principles in the Charities SORP (FRS 102):
* make judgements and estimates that are reasonable and prudent:
* prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregulariites.

28 October 2023

…………………………………………..
J Dawson
Trustee

THE WESTOVIAN THEATRE SOCIETY

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31ST JULY 2023

We report on the accounts of THE WESTOVIAN THEATRE SOCIETY for the year ended 31st July 2023, which are set on pages 5 to 10. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on pages 7 and 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINERS

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 2011 Act have not been met;

2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

Westwaters..

WESTWATERS

26 October 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST JULY 2023

	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
- Voluntary income	3975	0	0	3975	2583
- Activities for generating funds	41008	0	0	41008	26893
- Investment income	77	0	0	77	41
Other Incoming resources	0	0	0	0	0
TOTAL INCOMING RESOURCES	45060	0	0	45060	29517
RESOURCES EXPENDED					
Activities for generating funds	30957	0	0	30957	33391
Charitable activities	0	0	0	0	0
Governance costs	7743	0	0	7743	7158
TOTAL RESOURCES EXPENDED	38700	0	0	38700	40549
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS	6360	0	0	6360	-11032
NET MOVEMENT IN FUNDS	6360	0	0	6360	-11032
TRANSFER BETWEEN FUNDS	0	0	0	0	0
TOTAL FUNDS BROUGHT FORWARD	216002	0	0	216002	227034
TOTAL FUNDS CARRIED FORWARD	222362	0	0	222362	216002

BALANCE SHEET

YEAR ENDED 31ST JULY 2023

	2023		2022	
Fixed Assets				
Tangible Assets		143776		145431
Current Assets				
Green Room Stock	2072		1646	
Stock	1231		298	
Debtors and prepayments	3287		2042	
Bank Current Account	42377		36046	
Building Society Account - Charity	31569		31569	
Bank Deposit Account	212		210	
Cash in hand	759		380	
Total Current Assets	81507		72191	
Current Liabilities				
Creditors:Amounts falling due within one year	2921		1620	
	2921		1620	
Net Current Assets		78586		70571
Net Assets		222362		216002
Funds of the Charity				
Restricted funds		0		0
Designated funds		0		0
Unrestricted funds		222362		216002
Total Charity Funds		222362		216002

These accounts have been prepared in accordance with the 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)

These accounts were approved by the Trustees on 28 October 2023 and signed on their behalf by:

.... J Dawson
TRUSTEE

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activiites and services for it's beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessart to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis i.e. floor areas, per capital or estimated usage.

(e) Fixed Assets
Tangible fixed assets and depreciation
Depreciation is provided at annual rates in order to write off each asset over its estimated useful life.

2. Incoming Resources from Generated Funds

Activities for generating funds

	Unrestricted	Restricted	2023 Total	2022 Total
Surplus on productions	16745	0	16745	11007
Surplus on other activities	8923	0	8923	6200
Green Room Income	15340	0	15340	9686
	41008	0	41008	26893

3. Resources Expended

	Basis of Allocation	Voluntary Income	Activities for generating Funds	Advice and Information	Chatitable Activities	Governance	2023 Total	2022 Total
Rent and rates			2625				2625	2192
Heat, light & water			7037				7037	4043
Repairs and renewals			5256				5256	11399
Insurance			2712				2712	3001
Postage,printing and stationery			406				406	79
Telephone			862				862	692
Licence fee			1125				1125	693
Advertising			364				364	910
Accountancy fees						1692	1692	1620
Subscriptions and donations			750				750	305
Bank charges						1140	1140	736
Cleaning			2508				2508	3819
Sundries			904				904	580
Green room purchases			6408				6408	5678
Depreciation						4911	4911	4802
		0	30957	0	0	7743	38700	40549

4. Net Incoming Resources for the Period

This is stated after charging;-

	2023	2022
Accountants Fee	1692	1620

5. Trustee Remuneration & Related Party Transactions

No Trustee received any remuneration during the year ended 31st July 2023.

6. Taxation

As a charity The Westovian Theatre Society is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to it's charitable objects. No tax charges have arisen in the Charity.

7. Creditors: Amounts Falling Due within One Year

	2023	2022
Amounts falling due within one year:		
Accruals	2921	1620
	2921	1620

8. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	81507	0	0	81507
Current Liabilities	-2921	0	0	-2921
Net Assets at 31st July 2023	**78586**	**0**	**0**	**78586**

9. Movement in Funds

	At 1 August 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 July 2023
Restricted Funds	0	0	0	0	0
Total Restricted Funds	0	0	0	0	0
Designated Funds	0	0	0	0	0
Total Designated Funds	0	0	0	0	0
Unrestricted Funds	216002	45060	-38700	0	222362
Total Unrestricted Funds	216002	45060	-38700	0	222362

10.Tangible Fixed Assets

	SL Pier Pavillion Development	**20% RB** Light, Sound & Equipment	**15% RB** Furniture Fixt & Fittings	**Nil dep'n** Improvements To Green Room	Total
At 1st August 2022	104471	4622	11755	24583	145431
Additions		3256			3256
Depreciation	-1573	-1575	-1763		-4911
At 31st July 2023	102898	6303	9992	24583	143776

THE WESTOVIAN THEATRE SOCIETY APPENDIX 1

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2023

	2023	2022
	£	£
INCOME AND EXPENDITURE		
Incoming resources		
Surplus on productions	16745	11007
Surplus on other activities	8923	6200
Subscriptions	2340	1660
Donations	841	382
Gift aid	794	541
Interest received	77	41
Total Incoming Resources	29720	19831
Resources Expended		
Rent and rates	2625	2192
Heat, light & water	6334	3677
Repairs and renewals	4731	9805
Insurance	2712	3001
Postage,printing and stationery	406	79
Telephone	862	692
Licence fee	1125	693
Advertising	364	910
Accountancy fees	1284	1224
Subscriptions and donations	750	305
Bank charges	1140	736
Cleaning	2508	3819
Sundries	904	580
Depreciation	4911	4802
	30656	32515
Net Movement in Funds	-936	-12684

THE WESTOVIAN THEATRE SOCIETY APPENDIX 2

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2023

THE GREEN ROOM

	2023		2022	
	£	£	£	£
INCOME AND EXPENDITURE				
Sales		15340		9686
Purchases	6834		6424	
Stock Adjustment	-426		-746	
		6408		5678
Gross profit		8932		4008
Overheads				
Repairs and renewals	525		1594	
Heat, light and water	703		366	
Accountancy	408		396	
		1636		2356
Net profit/loss		7296		1652

Accounts

THE WESTOVIAN THEATRE SOCIETY

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2021

CHARITY NUMBER - 260244

THE WESTOVIAN THEATRE SOCIETY

FINANCIAL STATEMENTS

YEAR ENDED 31ST JULY 2021

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THE WESTOVIAN THEATRE SOCIETY

REFERENCE AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST JULY 2021

The Trustees present their report and financial statements for the year ended 31st July 2021.

CONSTITUTION
The Westovian Theatre Society is a registered charity.

TRUSTEES
The Trustees of the charity are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

CHARITY NAME
The Westovian Theatre Society

CHARITY NUMBER
260244

BOARD OF TRUSTEES
I A Johnson (Chair)
K Allen
M Beber

ACCOUNTANTS
Westwaters
34 Frederick Street
Sunderland
SR1 1LP

BANKERS
CAF Bank

THE WESTOVIAN THEATRE SOCIETY

TRUSTEES REPORT

YEAR ENDED 31ST JULY 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st July 2021.

Objects of the charity
The Charity is set up for the public benefit, to educate in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts.

Organisation and background
The charity is administered by its board of Trustees. For the year to 31st July 2021, the board was comprised of the Trustees listed at page 2.

The charity was registered with the Charity Commission on 1 January 1970 and is governed by its governing document the rules of which were adopted 28 November 1969 as amended 9 December 1977 and 30 October 1991 (Nothing in these rules shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charoties Act (Northern Ireland) 2008).

Achievements In Year
As with many charities and other organisations our activities have been severely curtailed due to the covid-19 pandemic, which was prevalent throughout the year ending 31st July 2021 and which is unfortunately still ongoing. In the case of the Westovian Theatre Society this has been exacerbated due to our activities being conducted exclusively indoors and has entailed us being unable to put on our programme of performances as we would in an ordinary year.

Future Developments
At the present time there are promising signs that the world is emerging from the shadow of the covid-19 pandemic and we are tentatively looking to recommence our activities. We do so in the full knowledge that there remains a great deal of uncertainty and we continue to be recognisant of the relevant Government legislation and advice and the wellbeing of our members and other stakeholders remains our primary consideration.

Trustees Responsibilities
The Trustees are required to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for that period. In preparing those accounts, the trustees are required to:

* select suitable accounting policies and apply them consistently:
* observe the methods and principles in the Charities SORP (FRS 102):
* make judgements and estimates that are reasonable and prudent:
* prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enab By order of the Board comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregulariites.

10/11/21
Date

K Allen
K Allen
Chairman Trustee

THE WESTOVIAN THEATRE SOCIETY

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31ST JULY 2021

We report on the accounts of THE WESTOVIAN THEATRE SOCIETY for the year ended 31st July 2021, which are set on pages 5 to 10. These accounts have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), under the historical cost convention and accounting policies set out on pages 7 and 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINERS

As the charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of Charities Act 2011 (the 2011 Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commission under section 145(5)b of the 2011 Act, whether any particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with our examination, no matter has come to our attention:

1) Which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirement of the 2011 Act have not been met;

2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached

............We............

WESTWATERS

19th October 2021

THE WESTOVIAN THEATRE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE)

YEAR ENDED 31ST JULY 2021

	UNRESTRICTED FUNDS £	DESIGNATED FUNDS £	RESTRICTED FUNDS £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
- Voluntary income	1271	0	0	1271	4222
- Activities for generating funds	0	0	0	0	31166
- Investment income	60	0	0	60	233
Other Incoming resources	29037	0	0	29037	10000
TOTAL INCOMING RESOURCES	30368	0	0	30368	45621
RESOURCES EXPENDED					
Activities for generating funds	15474	0	0	15474	28859
Charitable activities	0	0	0	0	0
Governance costs	5949	0	0	5949	7059
TOTAL RESOURCES EXPENDED	21423	0	0	21423	35918
NET INCOMING/OUTGOING RESOURCES BEFORE TRANSFERS	8945	0	0	8945	9703
NET MOVEMENT IN FUNDS	8945	0	0	8945	9703
TRANSFER BETWEEN FUNDS	0	0	0	0	0
TOTAL FUNDS BROUGHT FORWARD	218089	0	0	218089	208386
TOTAL FUNDS CARRIED FORWARD	227034	0	0	227034	218089

THE WESTOVIAN THEATRE SOCIETY

BALANCE SHEET

YEAR ENDED 31ST JULY 2021

	2021		2020	
Fixed Assets				
Tangible Assets		147919		140225
Current Assets				
Green Room Stock	900		1953	
Stock	0		300	
Debtors and prepayments	4446		5368	
Bank Current Account	42665		39840	
Building Society Account - Charity	31531		31471	
Bank Deposit Account	210		210	
Cash in hand	347		347	
Total Current Assets	80099		79489	
Current Liabilities				
Creditors:Amounts falling due within one year	984		1625	
	984		1625	
Net Current Assets		79115		77864
Net Assets		227034		218089
Funds of the Charity				
Restricted funds		0		0
Designated funds		0		0
Unrestricted funds		227034		218089
Total Charity Funds		227034		218089

These accounts have been prepared in accordance with the 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)

These accounts were approved by the Trustees on 10/11/21 and signed on their behalf by:

K. Allen K Allen

TRUSTEE

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

(b) Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Incoming Resources

All incoming resources are included in statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of subscriptions, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

(d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.

- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activiites and services for it's beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessart to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Fixed Assets
Tangible fixed assets and depreciation
Depreciation is provided at annual rates in order to write off each asset over its estimated useful life.

2. Incoming Resources from Generated Funds

Activities for generating funds

	Unrestricted	Restricted	2021 Total	2020 Total
Surplus on productions	0	0	0	15509
Surplus on other activities	0	0	0	4568
Green Room	0	0	0	11089
	0	0	0	31166

3. Resources Expended

	Basis of Allocation	Voluntary Income	Activities for generating Funds	Advice and Information	Chatitable Activities	Governance	2021 Total	2020 Total
Rent and rates			1184				1184	2304
Light and heat			1755				1755	4586
Repairs and renewals			6996				6996	8688
Insurance			2643				2643	2405
Postage,printing and stationery			42				42	232
Telephone			314				314	655
Licence fee			180				180	180
Advertising			813				813	931
Accountancy fees						984	984	1620
Subscriptions and donations			370				370	345
Bank charges						87	87	60
Cleaning			204				204	1555
Sundries			370				370	316
Damaged & obsolete stock			603				603	550
Green room purchases							0	6112
Depreciation						4878	4878	5379
		0	15474	0	0	5949	21423	35918

4. Net Incoming Resources for the Period

This is stated after charging;-	2021	2020
Accountants Fee	984	1620

5. Trustee Remuneration & Related Party Transactions

No members of the M/ment Committee received any remuneration during the year ended 31st July 2021.

No Trustee or other person related to the charity had any personal interests in any contract or transaction entered into by the charity during the period.

6. Taxation

As a charity The Westovian Theatre Society is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to it's charitable objects. No tax charges have arisen in the Charity.

7. Creditors: Amounts Falling Due within One Year

	2021	2020
Amounts falling due within one year:		
Accruals	984	1625
	984	1625

8. Analysis of Net Assets Between Funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
Current Assets	80099	0	0	80099
Current Liabilities	-984	0	0	-984
Net Assets at 31st July 2021	**79115**	**0**	**0**	**79115**

THE WESTOVIAN THEATRE SOCIETY

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST JULY 2021

9. Movement in Funds

	At 1 August 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 July 2021
Restricted Funds	0	0	0	0	0
Total Restricted Funds	0	0	0	0	0
Designated Funds	0	0	0	0	0
Total Designated Funds	0	0	0	0	0
Unrestricted Funds	218089	30368	-21423	0	227034
Total Unrestricted Funds	218089	30368	-21423	0	227034

10.Tangible Fixed Assets	**SL** Pier Pavillion Development	**20% RB** Light, Sound & Equipment	**15% RB** Furniture Fixt & Fittings	**Nil dep'n** Improvements To Green Room	Total
At 1st August 2020	99246	4328	16269	20383	140226
Additions	8371	0	0	4200	12571
Depreciation	-1573	-865	-2440	0	-4878
At 31st July 2021	106044	3463	13829	24583	147919

APPENDIX 1

THE WESTOVIAN THEATRE SOCIETY

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2021

	2021 £	2020 £
INCOME AND EXPENDITURE		
Incoming resources		
Surplus on productions	0	15509
Surplus on other activities	0	4568
Subscriptions	515	2105
Donations	125	1092
Covid grants	29037	10000
Gift aid	631	1025
Interest received	60	233
Total Incoming Resources	30368	34532
Resources Expended		
Rent and rates	1184	2304
Light and heat	1374	4586
Repairs and renewals	6996	7371
Insurance	2643	2405
Postage,printing and stationery	42	232
Telephone	314	655
Licence fee	180	180
Advertising	813	931
Accountancy fees	864	1224
Subscriptions and donations	370	345
Bank charges	87	60
Cleaning	204	1555
Obsolete stock	300	0
Sundries	370	316
Depreciation	4878	5379
	20619	27543
Net Movement in Funds	9749	6989

APPENDIX 2

THE WESTOVIAN THEATRE SOCIETY

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31ST JULY 2021

THE GREEN ROOM

	2021		2020	
		£	£	£
INCOME AND EXPENDITURE				
Sales		0		11089
Purchases	0		6667	
Stock Adjustment	0		-555	
		0		6112
Gross profit		0		4977
Overheads				
Obsolete and damaged stock	1053		550	
Insurance claim damaged stock	-750		0	
Repairs and renewals	0		1317	
Heat light and ater	381		0	
Accountancy	120		396	
		804		2263
Net profit/loss		-804		2714