

CITY OF PLYMOUTH THEATRE COMPANY

England & Wales · Charity number 264997

Details

Other names THE CITY OF PLYMOUTH AMATEUR OPERATIC SOCIETY

Status Registered

Legal form Other

Registered 1973-01-09

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

Contact

Address City Of Plymouth Theatre Co
Devonport Playhouse
Fore Street
Devonport
Plymouth
PL1 4DN

Phone 07969561423

Email contact@plymouththeatrecompany.com

Website www.plymouththeatrecompany.com

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS TO FURTHER THE DEVELOPEMENT OF PUBLIC APPRECIATION, AND TASTE IN THE SAID ARTS TO ASSIST AND FURTHER SUCH CHARITABLE INSTITUTIONS AND CHARITABLE PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE.

Activities: The preservation of the Devonport Playhouse and the production of musical shows

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Cornwall
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£136,563	£145,389	-	-
2023-12-31	£91,640	£60,403	-	-
2022-12-31	£60,007	£56,868	-	-
2021-12-31	£35,559	£61,819	-	-
2020-12-31	£29,261	£44,820	-	-

Trustees

Name	Role	Appointed
Anastasia Morton		2025-03-18
Elizabeth Ann Smith		2019-04-02
JANET JOY WOOD		
Jason Raspison		2025-03-18
Rachel Fleur Tyson		2012-04-01
Syed Shahidur Rahman		2025-03-18
TERESA ANNE BLACKLER		
Tony Outterside		2019-04-02

CITY OF PLYMOUTH THEATRE COMPANY

England & Wales - Charity number 264997

Accounts

The City of Plymouth Theatre Company

Report & financial statements

For the year ended 31 December 2024

The City of Plymouth Theatre Company

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City of Plymouth Theatre Company

Legal and administrative information

Registered charity number - 264997

Registered office

The Devonport Playhouse
Fore Street
Devonport
Plymouth
PL1 4DN

Committee members

Mr B Gerry (Chairman)
Mrs E Smith (Vice Chairman)
Mrs R Tyson (Secretary)
Mrs T Blackler (Treasurer)
Mrs J Wood
Mrs D Jarman(resigned)
Mr J Alford
Mr T Outterside
Mr J Turner-Waters(resigned)
Mr A Scott-Lloyd

Independent Examiner

Ian Sheppard
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth PL1 3JX

Bankers

Lloyds Bank plc
Royal Parade
Plymouth

City of Plymouth Theatre Company

Report of the Committee

The Committee present their report together with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The charity is constituted under a trust deed dated 9 January 1973 and is a registered charity number 264997.

The objects of the charity are the preservation of the Devonport Playhouse and the production of musical shows.

Organisation

The committee comprises a chairman, vice chairman, secretary, treasurer, and three others voted for by the members. There are also two co-opted members on the committee. The committee who served for the period covered by the financial statements are set out on page 1.

The committee are elected for one year after which they may put themselves forward for re-election. The committee meet during the year to discuss the charity's affairs.

Financial review and investment policy

The charity purchased the Devonport Methodist Church and converted it into a theatre. The charity purchased the building using a mortgage advance.

The charity receives income from subscriptions, donations, hiring of the playhouse and costumes, interest on surplus funds and from shows put on by the members.

There are no restrictions on the committee's powers to invest.

Reserves Policy

Surplus funds are invested in an interest bearing deposit account to ensure ready availability for productions and repairs to the playhouse. The committee's policy is to ensure sufficient funds are held for two small productions and a surplus for unexpected repairs.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm systems have been established to enable regular reports to be produced so necessary steps can be taken to mitigate the risks.

The committee's responsibilities in relation to the financial statements

Charity law in England and Wales requires the committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing the financial statements the committee are required to

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to do so

The City of Plymouth Theatre Company

Report of the Committee continued

The committee's responsibilities in relation to the financial statements continued

The committee are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Charities Acts. 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 irregularities.

Approved by the committee and signed on their behalf by

Mr B Gerry
Chairman

Independent Examiner's report to the Committee of The City of Plymouth Theatre Company

I report on the accounts for the year ended 31 December 2024 set out on pages 5 to 8.

Respective responsibilities of the Committee and Examiner

The charity's committee are responsible for the preparation of the accounts. The committee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) ; and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directives given by the Charity Commission. 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 in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention which gives me 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 requirements of the 2011 Act have not been met, or to which in my opinion attention should be drawn in order to enable a proper understanding to be reached.

Ian Sheppard FCA
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
PL1 3JX

Date:

The City of Plymouth Theatre Company

Statement of financial activities for the year ended 31 December 2024

	2024 £	2023 £
Incoming resources		
Subscriptions	7,480	6,420
PYTC	17,159	15,600
Costume and prop hiring	534	513
Devonport Playhouse hiring	17,651	9,815
Interest received	494	318
Sundry income	15,731	14,360
Donations	1,497	16,320
Net surplus on productions	11,715	28,294
Total incoming resources	72,261	91,640
Resources expended		
Telephone	2,257	2,216
Post, stationery & advertising	4,543	889
Repairs & renewals	34,194	15,841
Sundry expenses	5,539	2,792
Rates & water	1,180	1,046
Licences & insurance	10,139	8,523
Light & heat	11,649	18,512
Depreciation	248	275
Accountancy	660	660
PYTC	2,363	2,450
Cleaning	4,246	4,392
Subscriptions	1,030	944
Bank charges and interest paid	2,906	830
Donations	133	1,033
	81,087	60,403
Net deficit/surplus	(8,826)	31,237
Opening balance	121,306	90,069
Closing balance	£112,480	£121,306

The City of Plymouth Theatre Company
Balance sheet at 31 December 2024

	2024	2023
	£	£
Fixed assets (Note 2)		
Freehold property	84,516	84,516
Fixtures & fittings	2,227	2,475
	86,743	86,991
Current assets		
Bank balances & cash	31,694	42,665
Trade debtors & prepayments	7,104	11,534
Current liabilities		
Creditors & accruals (Note 3)	7,394	10,380
Net current assets	31,404	43,819
Bounce back loan	5,667	9,504
	112,480	121,306
	£112,480	£121,306
Represented by		
Reserves		
Opening balance	121,306	90,069
Deficit/surplus	(8,826)	31,237
	£112,480	£121,306

Mr B Gerry
Chairman

Date:

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2024

1 Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102).

In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice published in April 2017.

Resources expended

Expenditure is calculated on an accruals basis.

Tangible fixed assets

Fixed assets including freehold property are stated at historical cost, including expenditure on capital additions.

Depreciation is provided on all tangible assets at rates calculated to write each asset down to its estimated residual value over its expected useful economic life, as follows:

Fixtures and Fittings 10% on reducing balance

No depreciation is provided on freehold property as in the opinion of the committee its value is in excess of cost and expenditure is incurred on repairs to maintain the value of the building.

2 Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Total £
Cost at 1 January 2023	84,516	35,946	120,462
Additions/disposals			
Cost at 31 December 2023	84,516	35,946	120,462
Depreciation			
At 1 January 2023	-	33,471	33,471
Charge for the year	-	248	248
	-	33,719	33,719
Net book value			
At 31 December 2024	£84,516	£2,227	£86,743
At 31 December 2023	£84,516	£2,475	£86,991

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2023

3	Creditors-amounts falling due within one year	2024	2023
		£	£
	Accruals	7,394	10,380

4 Staff costs

There were no employees during the year. All work was carried out by volunteers.

5 Taxation

The society is a registered charity and the surplus from its normal activities is not liable to corporation tax.

6 Value Added Tax

The charity is not registered for Value Added Tax. The expenses shown in the accounts are therefore inclusive of VAT where appropriate.

7 Front of house

The front of house team sell drinks, sweets, ice creams on behalf of the theatre. The net income from this activity is shown in sundry income. The charity is extremely grateful for all the hard work put into these activities.

CITY OF PLYMOUTH THEATRE COMPANY

England & Wales - Charity number 264997

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The trustees have examined the major strategic, business and operational risks which the charity faces and confirm systems have been established to enable regular reports to be produced so necessary steps can be taken to mitigate the risks.

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The City of Plymouth Theatre Company

Report of the Committee continued

The committee's responsibilities in relation to the financial statements continued

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Mr B Gerry
Chairman

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Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
PL1 3JX

Date:

The City of Plymouth Theatre Company

Statement of financial activities for the year ended 31 December 2023

	2023 £	2022 £
Incoming resources		
Subscriptions	6,420	8,010
PYTC	15,600	5,405
Costume and prop hiring	513	295
Devonport Playhouse hiring	9,815	8,596
Interest received	318	31
Sundry income	14,360	12,998
Donations	16,320	7,330
Grants	-	2,967
Net surplus on productions	28,294	14,375
Total incoming resources	91,640	60,007
Resources expended		
Telephone	2,216	1,394
Post, stationery & advertising	889	373
Repairs & renewals	15,841	31,311
Sundry expenses	2,792	1,109
Rates & water	1,046	1,385
Licences & insurance	8,523	6,685
Light & heat	18,512	5,890
Depreciation	275	305
Accountancy	660	660
PYTC	2,450	2,450
Cleaning	4,392	2,304
Subscriptions	944	625
Bank charges and interest paid	830	977
Donations	1,033	1,400
	60,403	56,868
Net surplus	31,237	3,139
Opening balance	90,069	86,930
Closing balance	£121,306	£90,069

The City of Plymouth Theatre Company
Balance sheet at 31 December 2023

	2023	2022
	£	£
Fixed assets (Note 2)		
Freehold property	84,516	84,516
Fixtures & fittings	2,475	2,750
	86,991	87,266
Current assets		
Bank balances & cash	42,665	23,274
Trade debtors & prepayments	11,534	3,470
Current liabilities		
Creditors & accruals (Note 3)	10,380	8,123
Net current assets	43,819	16,380
Bounce back loan	9,504	13,577
	121,306	90,069
	£121,306	£90,069
Represented by		
Reserves		
Opening balance	90,069	86,930
Surplus/deficit	31,237	3,139
	£121,306	£90,069

Mr B Gerry
Chairman

Date:

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2023

1 Accounting policies

Accounting convention

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Resources expended

Expenditure is calculated on an accruals basis.

Tangible fixed assets

Fixed assets including freehold property are stated at historical cost, including expenditure on capital additions.

Depreciation is provided on all tangible assets at rates calculated to write each asset down to its estimated residual value over its expected useful economic life, as follows:

Fixtures and Fittings 10% on reducing balance

No depreciation is provided on freehold property as in the opinion of the committee its value is in excess of cost and expenditure is incurred on repairs to maintain the value of the building.

2 Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Total £
Cost at 1 January 2023	84,516	35,946	120,462
Additions/disposals			
Cost at 31 December 2023	84,516	35,946	120,462
Depreciation			
At 1 January 2023	-	33,196	33,196
Charge for the year	-	275	275
	-	33,471	33,471
Net book value			
At 31 December 2023	£84,516	£2,475	£86,991
At 31 December 2022	£84,516	£2,750	£87,266

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2023

3 Creditors-amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	-
Accruals	10,380	8,123
	£10,380	£8,123

4 Staff costs

There were no employees during the year. All work was carried out by volunteers.

5 Taxation

The society is a registered charity and the surplus from its normal activities is not liable to corporation tax.

6 Value Added Tax

The charity is not registered for Value Added Tax. The expenses shown in the accounts are therefore inclusive of VAT where appropriate.

7 Front of house

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City of Plymouth Theatre Company

Legal and administrative information

Registered charity number - 264997

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The Devonport Playhouse
Fore Street
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Plymouth
PL1 4DN

President

Mrs A O'Brien

Committee members

Mr B Gerry (Chairman)
Mrs E Smith (Vice Chairman)
Mrs R Tyson (Secretary)
Mrs T Blackler (Treasurer)
Mrs J Wood
Mrs D Jarman
Mr J Alford
Mr T Outterside
Miss C Jones

Independent Examiner

Ian Sheppard
Sheppards Accountants Limited
22 The Square
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Royal Parade
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The City of Plymouth Theatre Company

Report of the Committee continued

The committee's responsibilities in relation to the financial statements continued

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Approved by the committee and signed on their behalf by

A handwritten signature in blue ink that reads "T. B. Gerry" followed by a long, sweeping horizontal flourish.

Mr B Gerry
Chairman

Independent Examiner's report to the Committee of The City of Plymouth Theatre Company

I report on the accounts for the year ended 31 December 2022 set out on pages 5 to 8.

Respective responsibilities of the Committee and Examiner

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Basis of the Independent Examiner's report

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Independent Examiner's statement

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Ian Sheppard FCA
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
PL1 3JX

Date:

The City of Plymouth Theatre Company
Statement of financial activities for the year ended 31 December 2022

	2022	2021
	£	£
Incoming resources		
Subscriptions	5,460	1,315
PYTC	7,955	4,861
Costume and prop hiring	295	166
Devonport Playhouse hiring	8,596	-
Interest received	31	4
Sundry income	12,998	7,632
Donations	7,330	5,484
Grants	2,967	16,097
Net surplus on productions	14,375	-
Total incoming resources	60,007	35,559
Resources expended		
Telephone	1,394	1,074
Post & stationery	373	716
Repairs & renewals	31,311	43,731
Sundry expenses	1,109	101
Rates & water	1,385	376
Licences & insurance	6,685	3,412
Light & heat	5,890	6,644
Depreciation	305	339
Accountancy	660	660
PYTC	2,450	1,800
Cleaning	2,304	2,100
Subscriptions	625	287
Bank charges and interest paid	977	304
Donations	1400	275
	56,868	61,819
Net surplus/deficit	3,139	-26,260
Opening balance	86,930	113,190
Closing balance	£90,069	£86,930

The City of Plymouth Theatre Company
Balance sheet at 31 December 2021

	2022		2021
	£		£
Fixed assets (Note 2)			
Freehold property	84,516		84,516
Fixtures & fittings	2,750		3,055
	87,266		87,571
Current assets			
Bank balances & cash	21,033	23,274	
Trade debtors	3,470	6,895	
Current liabilities			
Creditors & accruals (Note 3)	8,123	12,927	
Net current assets	16,380		17,242
Bounce back loan	13,577		17,883
	90,069		86,930
	£90,069		£86,930
Represented by			
Reserves			
Opening balance	86,930	113,190	
Surplus/deficit	3,139	-26,260	
	£90,069		£86,930

Mr B Gerry
Chairman

Date:

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Notes to the financial statements for the year ended 31 December 2022

1 Accounting policies

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Resources expended

Expenditure is calculated on an accruals basis.

Tangible fixed assets

Fixed assets including freehold property are stated at historical cost, including expenditure on capital additions.

Depreciation is provided on all tangible assets at rates calculated to write each asset down to its estimated residual value over its expected useful economic life, as follows:

Fixtures and Fittings 10% on reducing balance

No depreciation is provided on freehold property as in the opinion of the committee its value is in excess of cost and expenditure is incurred on repairs to maintain the value of the building.

2 Tangible fixed assets

	Freehold property	Fixtures & fittings	Total
	£	£	£
Cost at 1 January 2022	84,516	35,946	120,462
Additions/disposals			
Cost at 31 December 2022	84,516	35,946	120,462
Depreciation			
At 1 January 2022	-	32,891	32,891
Charge for the year	-	305	305
	-	33,196	33,196
Net book value			
At 31 December 2022	£84,516	£2,750	£87,266
At 31 December 2021	£84,516	£3,055	£87,571

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2022

3	Creditors-amounts falling due within one year	2022	2021
		£	£
	Trade creditors	-	-
	Accruals	8,123	12,927
		£8,123	£12,927

4 Staff costs

There were no employees during the year. All work was carried out by volunteers.

5 Taxation

The society is a registered charity and the surplus from its normal activities is not liable to corporation tax.

6 Value Added Tax

The charity is not registered for Value Added Tax. The expenses shown in the accounts are therefore inclusive of VAT where appropriate.

7 Front of house

The front of house team sell drinks, sweets, ice creams on behalf of the theatre. The net income from this activity is shown in sundry income. The charity is extremely grateful for all the hard work put into these activities.

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2022

8 Income & expenditure-Seussical the Musical

		£
Income		
Ticket sales		3,154
Subsidy		1,000
Programmes		70
		4,224
Expenditure		
Director/Choreographer	400	
Royalties	1,068	
Costumes	20	
Scenery	1,950	
Sound	407	
Marketing	150	
Sundry	140	
		4,135
Net surplus		£89

The City of Plymouth Theatre Company

Notes to the financial statements for the year ended 31 December 2022

9 Income & expenditure-Fame

Income		£
Ticket sales		4,724
Subsidy		1,000
Programmes		148
		5,872
Expenditure		
Musical Director/Choreographer	400	
Royalties	1,470	
Scenery	1,950	
Costumes	25	
Props	20	
Sound	823	
Advertising	198	
Sundry	216	
		5,102
Net surplus		£770

The City of Plymouth Theatre Company

Notes to the financial statements for the year ended 31 December 2022

10 Income & expenditure-Shrek

Income		£
Ticket sales		25,421
Show fees		420
Programmes		1,035
Collection		917
		27,793
Expenditure		
Director/Choreographer	700	
Musical Director	1,000	
Royalties	6,078	
Lighting	250	
Orchestra	3,240	
Scenery	3,400	
Costumes	4,796	
Props	5	
Sound	948	
Advertising	963	
Sundry	1,261	
		22,641
<hr/>		
Net surplus		£5,152

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2022

11 Income & expenditure-Nativity the Musical

		£
Income		
Ticket sales		23,070
Programmes		782
		23,852
Expenditure		
Director/Choreographer	700	
Musical Director	1,000	
Royalties	4,253	
Orchestra	3,240	
Scenery	3,850	
Costumes	1,170	
Props	14	
Sound	1,370	
Advertising	1,300	
Sundry	1,158	
Hire	704	
		18,759
Net surplus		£5,093

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2022

12 Income & expenditure-Calendar Girls-The Musical

Income		£
Ticket sales		16,176
Programmes		588
		16,764
Expenditure		
Director/Choreographer	700	
Musical Director	1,000	
Royalties	4,002	
Orchestra	1,680	
Scenery	3,350	
Costumes	72	
Props	168	
Sound	970	
Advertising	781	
Sundry	770	
		13,493
Net surplus		£3,271

CITY OF PLYMOUTH THEATRE COMPANY

England & Wales - Charity number 264997

Accounts

The City of Plymouth Theatre Company

Report & financial statements

For the year ended 31 December 2021

The City of Plymouth Theatre Company

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City of Plymouth Theatre Company

Legal and administrative information

Registered charity number - 264997

Registered office

The Devonport Playhouse
Fore Street
Devonport
Plymouth
PL1 4DN

Committee members

Mrs A O'Brien (Chairman)
Mr B Gerry (Vice Chairman)
Mrs R Tyson (Secretary)
Mrs T Eastham (Treasurer)
Mrs J Wood
Mrs D Jarman
Mr J Alford
Mr A Statton
Ms E Smith
Mr T Outterside

Trustees

Mr D Cloke
Mr T Savery
Mrs A O'Brien

Secretary

Mrs R Tyson

Treasurer

Mrs T Eastham

Independent Examiner

Ian Sheppard
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth PL1 3JX

Bankers

Lloyds Bank plc
Royal Parade
Plymouth

City of Plymouth Theatre Company

Report of the Committee

The Committee present their report together with the financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Constitution and objects

The charity is constituted under a trust deed dated 9 January 1973 and is a registered charity number 264997.

The objects of the charity are the preservation of the Devonport Playhouse and the production of musical shows.

Organisation

The committee comprises a chairman, vice chairman, secretary, treasurer, and three others voted for by the members. There are also four co-opted members on the committee. The committee who served for the period covered by the financial statements are set out on page 1.

The committee are elected for one year after which they may put themselves forward for re-election. The committee meet during the year to discuss the charity's affairs.

Financial review and investment policy

The charity purchased the Devonport Methodist Church and converted it into a theatre. The charity purchased the building using a mortgage advance.

The charity receives income from subscriptions, donations, hiring of the playhouse and costumes, interest on surplus funds and from shows put on by the members.

There are no restrictions on the committee's powers to invest.

Reserves Policy

Surplus funds are invested in an interest bearing deposit account to ensure ready availability for productions and repairs to the playhouse. The committee's policy is to ensure sufficient funds are held for two small productions and a surplus for unexpected repairs.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm systems have been established to enable regular reports to be produced so necessary steps can be taken to mitigate the risks.

The committee's responsibilities in relation to the financial statements

Charity law in England and Wales requires the committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing the financial statements the committee are required to

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to do so

The City of Plymouth Theatre Company

Report of the Committee continued

The committee's responsibilities in relation to the financial statements continued

The committee are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Charities Acts. 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 irregularities.

Approved by the committee and signed on their behalf by

Mrs A O'Brien
Chairman

Independent Examiner's report to the Committee of The City of Plymouth Theatre Company

I report on the accounts for the year ended 31 December 2021 set out on pages 5 to 8.

Respective responsibilities of the Committee and Examiner

The charity's committee are responsible for the preparation of the accounts. The committee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) ; and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directives given by the Charity Commission. 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 in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention which gives me 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 requirements of the 2011 Act have not been met, or to which in my opinion attention should be drawn in order to enable a proper understanding to be reached.

Ian Sheppard FCA
Sheppards Accountants Limited
22 The Square
The Millfields
Plymouth
PL1 3JX

Date:

The City of Plymouth Theatre Company**Statement of financial activities for the year ended 31 December 2021**

	2021	2020
	£	£
Incoming resources		
Subscriptions	3,756	2,645
PYTC	2,420	5,088
Costume and prop hiring	166	55
Devonport Playhouse hiring	-	1,805
Interest received	4	16
Sundry income	7,632	5,238
Donations	5,484	452
Grants	16,097	11,334
Net deficit/surplus on productions		
Thoroughly Modern Millie	-	-559
The Sound of Music	-	-1,752
	<hr/>	<hr/>
Total incoming resources	35,559	24,322
Resources expended		
Telephone	1,074	1,565
Post & stationery	716	714
Repairs & renewals	43,731	20,721
Sundry expenses	288	1,223
Rates & water	376	671
Licences & insurance	3,412	2,373
Light & heat	6,644	5,292
Depreciation	339	377
Accountancy	660	660
PYTC	1,800	960
Cleaning	2,100	2,100
Subscriptions	562	914
Interest paid	117	-
	<hr/>	<hr/>
	61,819	37,570
Net deficit	-26,260	-13,248
Opening balance	113,190	126,438
Closing balance	<hr/> £86,930 <hr/>	<hr/> £113,190 <hr/>

The City of Plymouth Theatre Company
Balance sheet at 31 December 2021

	2021	2020
	£	£
Fixed assets (Note 2)		
Freehold property	84,516	84,516
Fixtures & fittings	<u>3,055</u>	<u>3,394</u>
	87,571	87,910
Current assets		
Bank balances & cash	23,274	42,988
Trade debtors	<u>6,895</u>	<u>4,360</u>
Current liabilities		
Creditors & accruals (Note 3)	<u>12,927</u>	<u>2,068</u>
Net current assets	<u>17,242</u>	<u>45,280</u>
Bounce back loan	17,883	20,000
	86,930	113,190
	<u>£86,930</u>	<u>£113,190</u>
Represented by		
Reserves		
Opening balance	113,190	126,438
Deficit	<u>-26,260</u>	<u>-13,248</u>
	<u>£86,930</u>	<u>£113,190</u>

Mrs A O'Brien
Chairman

Date:

The City of Plymouth Theatre Company
Notes to the financial statements for the year ended 31 December 2021

1 Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102).

In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice published in April 2017.

Resources expended

Expenditure is calculated on an accruals basis.

Tangible fixed assets

Fixed assets including freehold property are stated at historical cost, including expenditure on capital additions.

Depreciation is provided on all tangible assets at rates calculated to write each asset down to its estimated residual value over its expected useful economic life, as follows:

Fixtures and Fittings 10% on reducing balance

No depreciation is provided on freehold property as in the opinion of the committee its value is in excess of cost and expenditure is incurred on repairs to maintain the value of the building.

2 Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Total £
Cost at 1 January 2021	84,516	35,946	120,462
Additions/disposals			
Cost at 31 December 2021	<u>84,516</u>	<u>35,946</u>	<u>120,462</u>
Depreciation			
At 1 January 2021	-	32,552	32,552
Charge for the year	-	<u>339</u>	<u>339</u>
	-	<u>32,891</u>	<u>32,891</u>
Net book value			
At 31 December 2021	<u>£84,516</u>	<u>£3,055</u>	<u>£87,571</u>
At 31 December 2020	<u>£84,516</u>	<u>£3,394</u>	<u>£87,910</u>

The City of Plymouth Theatre Company

Notes to the financial statements for the year ended 31 December 2021

3 Creditors-amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	-
Accruals	12,927	2,068
	<u>£12,927</u>	<u>£2,068</u>

4 Staff costs

There were no employees during the year. All work was carried out by volunteers.

5 Taxation

The society is a registered charity and the surplus from its normal activities is not liable to corporation tax.

6 Value Added Tax

The charity is not registered for Value Added Tax. The expenses shown in the accounts are therefore inclusive of VAT where appropriate.

7 Front of house

The front of house team sell drinks, sweets, ice creams on behalf of the theatre. The net income from this activity is shown in sundry income. The charity is extremely grateful for all the hard work put into these activities.

CITY OF PLYMOUTH THEATRE COMPANY

England & Wales - Charity number 264997

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City of Plymouth Theatre Company

Report of the Committee

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Constitution and objects

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The committee comprises a chairman, vice chairman, secretary, treasurer, and three others voted for by the members. There are also four co-opted members on the committee. The committee who served for the period covered by the financial statements are set out on page 1.

The committee are elected for one year after which they may put themselves forward for re-election. The committee meet during the year to discuss the charity's affairs.

Financial review and investment policy

The charity purchased the Devonport Methodist Church and converted it into a theatre. The charity purchased the building using a mortgage advance.

The charity receives income from subscriptions, donations, hiring of the playhouse and costumes, interest on surplus funds and from shows put on by the members.

There are no restrictions on the committee's powers to invest.

Reserves Policy

Surplus funds are invested in an interest bearing deposit account to ensure ready availability for productions and repairs to the playhouse. The committee's policy is to ensure sufficient funds are held for two small productions and a surplus for unexpected repairs.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm systems have been established to enable regular reports to be produced so necessary steps can be taken to mitigate the risks.

The committee's responsibilities in relation to the financial statements

Charity law in England and Wales requires the committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing the financial statements the committee are required to

- select suitable accounting policies and apply them consistently
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- prepare the financial statements on a going concern basis unless it is inappropriate to do so

The City of Plymouth Theatre Company

Report of the Committee continued

The committee's responsibilities in relation to the financial statements continued

The committee are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Charities Acts. 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 irregularities.

Approved by the committee and signed on their behalf by

**Mrs A O'Brien
Chairman**

Independent Examiner's report to the Committee of The City of Plymouth Theatre Company

I report on the accounts for the year ended 31 December 2020 set out on pages 5 to 8.

Respective responsibilities of the Committee and Examiner

The charity's committee are responsible for the preparation of the accounts. The committee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) ; and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directives given by the Charity Commission. 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 in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statements below.

Independent Examiner's statement

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Sheppards Accountants Limited

22 The Square
The Millfields
Plymouth
PL1 3JX

Dated

Page 4

The City of Plymouth Theatre Company**Statement of financial activities for the year ended 31 December 2020**

	2020	2019
	£	£
Incoming resources		
Subscriptions	2,645	3,530
PYTC	5,088	10,861
Costume and prop hiring	55	404
Devonport Playhouse hiring	1,805	12,341
Interest received	16	15
Sundry income	5,238	8,030
Donations	452	646
Grants	11,334	-
Net deficit/surplus on productions		
Thoroughly Modern Millie (Note 8)	-559	
The Sound of Music (Note 9)	-1,752	
High School Musical		332
Chitty Chitty Bang Bang		3,048
Avenue Q		620
Madagascar Jnr		1,319
Total incoming resources	24,322	41,146
Resources expended		
Telephone	1,565	1,241
Post & stationery	714	920
Repairs & renewals	20,721	14,115
Sundry expenses	1,223	3,488
Rates & water	671	2,308
Licences & insurance	2,373	2,155
Light & heat	5,292	5,788
Depreciation	377	419
Accountancy	660	660
PYTC	960	3,448
Cleaning	2,100	4,119
Subscriptions	914	746
	37,570	39,407
Net deficit/surplus	-13,248	1,739
Opening balance	£126,438	124,699
Closing balance	£113,190	£126,438

The City of Plymouth Theatre Company

Report & financial statements

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City of Plymouth Theatre Company

Report of the Committee

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Financial review and investment policy

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Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm systems have been established to enable regular reports to be produced so necessary steps can be taken to mitigate the risks.

The committee's responsibilities in relation to the financial statements

Charity law in England and Wales requires the committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing the financial statements the committee are required to

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The City of Plymouth Theatre Company

Report of the Committee continued

The committee's responsibilities in relation to the financial statements continued

The committee are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the financial statements comply with the Charities Acts. 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 irregularities.

Approved by the committee and signed on their behalf by

**Mrs A O'Brien
Chairman**

Independent Examiner's report to the Committee of The City of Plymouth Theatre Company

I report on the accounts for the year ended 31 December 2020 set out on pages 5 to 8.

Respective responsibilities of the Committee and Examiner

The charity's committee are responsible for the preparation of the accounts. The committee consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to

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Basis of the Independent Examiner's report

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Independent Examiner's statement

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Sheppards Accountants Limited

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Dated

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