

# BENCH THEATRE

England & Wales · Charity number 291935

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1985-06-17

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

## Contact

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56 East Street  
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**Website** [www.benchtheatre.org.uk](http://www.benchtheatre.org.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC BY FURTHERING THE DRAMATIC ARTS.

**Activities:** Plan, rehearse and stage dramatic plays in a variety of locations available to a diverse audience.

## Classification

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- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- Hampshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-07-31 | £37,817 | £30,912     | -      | -         |
| 2024-07-31 | £30,204 | £24,904     | -      | -         |
| 2023-07-31 | £20,967 | £23,182     | -      | -         |
| 2022-07-31 | £18,735 | £23,382     | -      | -         |
| 2021-07-31 | £3,657  | £19,133     | -      | -         |

## Trustees

| Name                     | Role  | Appointed  |
|--------------------------|-------|------------|
| <b>Tasmin Halford</b>    | Chair | 2024-09-05 |
| Andrew Caple             |       | 2024-03-07 |
| Jonathan Paul Millington |       | 2025-09-04 |

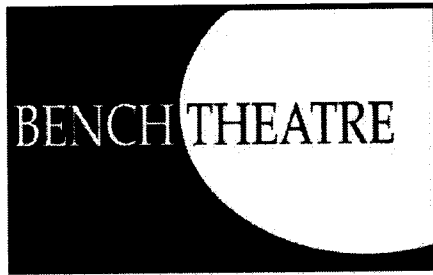
**BENCH THEATRE**

England & Wales - Charity number 291935

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# Accounts

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HAVANT'S OWN THEATRE COMPANY - SINCE 1969

## **BENCH THEATRE**

### **Statutory Accounts and Annual Report for the period 1 August 2024 - 31 July 2025**

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website - [www.benchtheatre.org.uk](http://www.benchtheatre.org.uk)

Email: [treasurer@benchtheatre.org.uk](mailto:treasurer@benchtheatre.org.uk)

**Registered Charity No: 291935**



## How our activities deliver public benefit

The Bench's main activity is to advance the education of the public and attract members and audiences who might not otherwise have the opportunity to experience or participate in the dramatic arts.

## Achievements and Performances

In Financial Year 2024/2025 the Bench performed the following main productions:

September 2024: "Dear Jack, Dear Louise" by Ken Ludwig. 5 performances.

November 2024: "Sense and Sensibility" by Jane Austin, adapted by Jessica Swale. 8 performances.

February 2025: "The Possibilities" by Howard Barker. 5 performances.

April 2025: "As You Like It" by William Shakespeare. 8 performances.

July 2025: "Stepping Out" by Richard Harris. 8 performance.

A short one-man performance of 'A Child's Christmas in Wales' by Dylan Thomas was performed three times at The Spring Arts and Heritage Centre in December 2024. In addition The Bench Theatre performed an extract from 'The Possibilities' at the Totton Drama Festival in March 2025.

The Bench continued to receive loyal support from its members and its 'Friends of the Bench'.

## Financial Review

### Brief statement of the charity's policy on reserves

The Bench Theatre's policy is to maintain sufficient reserves to fund 12 month's of theatre rental whilst retaining sufficient working capital for day to day operation. This is in the event that all productions are cancelled and no ticket sales revenue received (as recently happened during the COVID pandemic lockdown). The contract, with The Spring Arts and Heritage Centre, covers the hire of rehearsal space and theatre hire for the charity's 5 main yearly productions and costs £25,468/year as of 31st July 2025.

### Details of any funds materially in deficit

NIL

### Principal Funding Sources

The principal funding sources for the Bench are membership subscriptions, ticket sales, programme sales, donations and, from time to time, fund raising activities.

### Plans for future periods

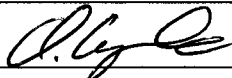

The Bench plans to continue to pursue its charitable object, retain and expand its membership, Friends and audiences, and refresh its profile in the Havant area and beyond, all within the context of its contract with The Spring (see above).

## Independent Examiner

For the second year in a row, the charity's income is more than £25,000, so an independent examination has been sought. Note that the Bench Theatre's trustees have obtained independent examination of the accounts in previous years, though not mandatory, for the purposes of good governance. The report is given below.

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

|                          |  |
|--------------------------|--|
| Andrew Caple, Treasurer  |  |
| David Penrose, Secretary |  |
| Date                     | 18th August 2025   |

### Independent Examiners Report to the Bench Theatre

#### Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 needed.

#### Basis of this report

It is my responsibility to:

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

My examination was carried out in accordance with the general Directions 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 statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) 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 & comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Roger May  
Independent Examiner

1 Monks Hill, Westbourne, West Sussex PO10 8SX

Date: 1st September 2025



## Bench Theatre

### Statement of Financial Activities

#### For the Year Ended 31 July 2025

Income & Expenditure Account For The Year Ended

Notes

#### NON PRODUCTION INCOME

|                   |   |           |                  |
|-------------------|---|-----------|------------------|
| Interest          | 3 | £944.81   | £704.11          |
| Subscriptions     | 4 | £5,787.58 | £5,455.27        |
| Merchandise Sales | 5 | £318.13   | £400.15          |
| Donations         | 6 | £1,417.01 | £890.72          |
| Miscellaneous     | 7 | £308.00   | £0.00            |
| <b>Sub-total</b>  |   |           | <b>£8,775.53</b> |

**£7,450.25**

#### PRODUCTION INCOME

|                  |    |            |                   |
|------------------|----|------------|-------------------|
| Scripts          | 8  | £47.96     | £0.00             |
| Ticket Receipts  | 9  | £27,388.00 | £24,403.50        |
| Programme Sales  | 10 | £1,286.70  | £1,290.79         |
| Miscellaneous    | 11 | £319.15    | £0.00             |
| <b>Sub-total</b> |    |            | <b>£29,041.81</b> |

**£25,694.29**

#### TOTAL INCOME

**£37,817.34**

**£33,144.54**

#### NON PRODUCTION EXPENDITURE

|                                  |    |            |                   |
|----------------------------------|----|------------|-------------------|
| Various Admin                    | 12 | £10.79     | £23.92            |
| Governance Costs                 | 13 | £0.00      | £100.00           |
| Insurance                        | 14 | £409.26    | £407.36           |
| Equipment & Staging (Company SM) | 15 | £999.98    | £127.40           |
| Touring                          | 16 | £26.00     | £26.00            |
| Rent                             | 17 | £21,708.20 | £19,828.32        |
| Membership Admin                 | 18 | £20.40     | £19.60            |
| Miscellaneous                    | 19 | £76.00     | £180.00           |
| <b>Sub-total</b>                 |    |            | <b>£23,250.63</b> |

**£20,712.60**

#### PRODUCTION EXPENDITURE

|                            |    |           |                  |
|----------------------------|----|-----------|------------------|
| Performance Rights (Plays) | 20 | £2,076.40 | £2,442.00        |
| Performance Rights (Music) | 21 | £92.55    | £319.15          |
| Scripts                    | 22 | £295.74   | £0.00            |
| Programmes                 | 23 | £0.00     | £21.46           |
| Sets                       | 24 | £11.50    | £213.02          |
| Props                      | 24 | £136.80   | £7.99            |
| Costumes                   | 24 | £245.03   | £0.00            |
| Banners                    | 25 | £42.00    | £200.00          |
| Flyers and Posters         | 25 | £470.00   | £461.61          |
| Spring Brochure            | 25 | £625.00   | £500.00          |
| Photos                     | 25 | £9.00     | £26.19           |
| Spring Ticket Levy         | 9  | £2,462.50 | £2,158.00        |
| Spring Card Fee            | 9  | £868.62   | £782.30          |
| Spring CDM Technician Hire | 9  | £326.25   | £0.00            |
| <b>Sub-total</b>           |    |           | <b>£7,661.39</b> |

**£7,131.72**

#### TOTAL EXPENDITURE

**£30,912.02**

**£27,844.32**

#### EXCESS OF INCOME OVER EXPENDITURE

**£6,905.32**

**£5,300.22**

**Bench Theatre**  
**Balance Sheet as at**  
**31 July 2025**

|                                 | Notes | 2025<br>Restricted<br>Funds<br>£ | 2025<br>Unrestricted<br>Funds<br>£ | 2025<br>£         | 2024<br>Restricted<br>Funds<br>£ | 2024<br>Unrestricted<br>Funds<br>£ | 2024<br>£         |
|---------------------------------|-------|----------------------------------|------------------------------------|-------------------|----------------------------------|------------------------------------|-------------------|
| <b>Fixed Assets</b>             |       |                                  |                                    |                   |                                  |                                    |                   |
| The charity has no fixed assets | 26    | £0.00                            | £0.00                              | £0.00             | £0.00                            | £0.00                              | £0.00             |
| <b>Current Assets</b>           |       |                                  |                                    |                   |                                  |                                    |                   |
| Current Account                 | 27    | £0.00                            | £8,389.54                          |                   | £0.00                            | £10,803.05                         |                   |
| Savings Account                 | 27    | £0.00                            | £4,080.34                          |                   | £0.00                            | £4,634.03                          |                   |
| COIF Account                    | 27    | £0.00                            | £23,195.11                         |                   | £0.00                            | £13,340.06                         |                   |
| Cash In Hand                    | 27    | £0.00                            | £22.47                             |                   | £0.00                            | £5.00                              |                   |
| <b>Total Current Assets</b>     |       | <b>£0.00</b>                     | <b>£35,687.46</b>                  | <b>£35,687.46</b> | <b>£0.00</b>                     | <b>£28,782.14</b>                  | <b>£28,782.14</b> |
| <b>Liabilities</b>              |       |                                  |                                    |                   |                                  |                                    |                   |
| Creditors                       | 28    | £0.00                            | £0.00                              |                   | £0.00                            | £0.00                              |                   |
| Provision for Liabilities       | 29    | £0.00                            | £0.00                              |                   | £0.00                            | £0.00                              |                   |
| <b>Total Liabilities</b>        |       | <b>£0.00</b>                     | <b>£0.00</b>                       | <b>£0.00</b>      | <b>£0.00</b>                     | <b>£0.00</b>                       | <b>£0.00</b>      |
| <b>NET CURRENT ASSETS</b>       | 30    | <b>£0.00</b>                     | <b>£35,687.46</b>                  | <b>£35,687.46</b> | <b>£0.00</b>                     | <b>£28,782.14</b>                  | <b>£28,782.14</b> |
| <b>TOTAL FUNDS</b>              |       |                                  |                                    | <b>£35,687.46</b> |                                  |                                    | <b>£28,782.14</b> |

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

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

#### a) Basis of Accounting

The accounts have been prepared on the historic cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP (FRSSE) 2015 (Accounting and Reporting by Charities for Smaller Entities) and comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 1993

#### 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 funds that are donated/granted for a specific purpose and can only be used for that purpose, eg a specific production cost.

#### c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### d) Resources expended

Expenditure on projects is recorded in the year that expenditure occurs.

### 2 Taxation

### 3 Interest

|                                | 2024/25        |  |
|--------------------------------|----------------|--|
| Deposit Account                | £66.17         | (Santander Bank, account now closed)   |
| Instant Access Savings Account | £5.34          | (cooperative bank)                     |
| 35 Day Notice Savings Account  | £18.25         | (cooperative bank, account now closed) |
| CCLA Account                   | £855.05        |  |
|                                | <u>£944.81</u> |  |

|              | Members   | Friends   | Members   | Friends   |
|--------------|-----------|-----------|-----------|-----------|
| Waged        | 39        | 9         |           |           |
| Unwaged      | 23        | 20        |           |           |
| Under 25s    | 6         |           |           |           |
|              | <u>68</u> | <u>29</u> | <u>71</u> | <u>31</u> |
| Life Members | 5         |           | 4         |           |

### 5 Merchandise Sales

|                              | 2024/25        |
|------------------------------|----------------|
| Raffle (Sense & Sensibility) | £109.69        |
| Costume Hire (to SSA)        | £100.00        |
| Raffle (Stepping Out)        | £108.44        |
|                              | <u>£318.13</u> |

Due to use of a common cash and electronic payment mechanisms the split between these sources and programme sales may not be fully correct.

### 6 Donations

|                      |                  |
|----------------------|------------------|
| Havant Lottery       | £379.50          |
| Individual Donations | £1,020.04        |
|                      | <u>£1,399.54</u> |

### 7 Miscellaneous Income

|                             | 2024/25        |  |
|-----------------------------|----------------|--|
| Refund of incorrect payment | £36.00         | (Payment into Bench Theatre account made in error by Derek Callam, later refunded)           |
| Refund for unused wood      | £272.00        | (Refund via Callum West for returned wood originally bought but not used for stage flooring) |
|                             | <u>£308.00</u> |  |

### 8 Scripts

|              | 2024/25 |                            |
|--------------|---------|----------------------------|
| Stepping Out | £47.96  | (4 scripts at £11.99 each) |

### 9 Ticket Sales

|                              | Performances | Tickets Issued | Ticket Sales | Ticket Levy | Admin Cost |   |
|------------------------------|--------------|----------------|--------------|-------------|------------|---|
| Dear Jack, Dear Louise       | 5            | 285            | £2,686.50    | -£235.00    | -£80.59    |   |
| Sense and Sensibility        | 8            | 750            | £7,925.00    | -£684.00    | -£237.75   |   |
| A Child's Christmas in Wales | 3            | 51             | £195.50      | -£25.50     | -£6.84     | (50/50 cost/profit share with The Spring) |
| The Possibilities            | 5            | 345            | £3,348.50    | -£343.00    | -£100.45   |   |
| As You Like It               | 8            | 403            | £4,030.00    | -£399.00    | -£120.90   |   |
| Stepping Out                 | 8            | 776            | £9,202.50    | -£776.00    | -£322.09   |   |

|        |           |             |                   |                   |                 |  |
|--------|-----------|-------------|-------------------|-------------------|-----------------|--|
| TOTALS | <u>37</u> | <u>2610</u> | <u>£27,388.00</u> | <u>-£2,462.50</u> | <u>-£868.62</u> |  |
|--------|-----------|-------------|-------------------|-------------------|-----------------|--|

The Spring deduct brochure ad, ticket levy, admin cost, PRS Incidental Music licence fee and CDM charge from the box office receipts before payment.

The Spring Ticket Levy is £1 per ticket sold (including for Bench Member/Friend & complementary tickets).

Admin cost is 3% of ticket revenue (to 31st March 2025) and 3.5% of ticket revenue (from 1st April 2025).

CDM fee (£15/hour) is the charge for The Spring Health and Safety oversight of Bench Theatre's Construction, Design and Manufacture activities.

**10 Programme Sales**

|                        | Performances | Prog. Printed | Cash Take      | Card Take      | TOTAL            |
|------------------------|--------------|---------------|----------------|----------------|------------------|
| Dear Jack, Dear Louise | 5            | 78            | £106.00        | £33.49         | £139.49          |
| Sense and Sensibility  | 8            | 180           | £201.50        | £100.42        | £301.92          |
| The Possibilities      | 5            | 90            | £139.00        | £74.84         | £213.84          |
| As You Like It         | 8            | 100           | £173.00        | £86.67         | £259.67          |
| Stepping Out           | 8            | 240           | £267.40        | £104.38        | £371.78          |
|                        | <b>34</b>    | <b>688</b>    | <b>£886.90</b> | <b>£399.80</b> | <b>£1,286.70</b> |

An approx. 1.5% fee is charged by the terminal provider for electronic card payments.  
Due to use of a common cash and electronic payment mechanisms the actual split between these sources may not be fully correct.

|                                   | 2024/25        |   |
|-----------------------------------|----------------|---|
| <b>11 Misc. Production Income</b> |                |   |
| PRS Licence Refund                | £319.15        | (Refund from The Spring for Interpolated PRS licence fee for 'Abigail's Party') |
|                                   | <b>£319.15</b> |   |

|                                    | 2024/25       |
|------------------------------------|---------------|
| <b>12 Admin Costs</b>              |               |
| benchtheatre.org.uk domain renewal | £10.29        |
|                                    | <b>£10.29</b> |

**13 Governance Costs**  
None this year. Agreement reached with Havant Light Opera to mutually audit each other's accounts for no fee.

|                           | 2024/25        |
|---------------------------|----------------|
| <b>14 Insurance</b>       |                |
| Amateur Theatre Insurance | £409.26        |
|                           | <b>£409.26</b> |

|  | 2024/25        |
|--|----------------|
| <b>15 Company Stage Management (CSM)</b> |                |
| Calico for recovering flats              | £79.99         |
| Flame check of recovered flats           | £27.54         |
| Door Wedges                              | £9.00          |
| Material for new flooring + staple gun   | £781.25        |
| Van hire to transport flooring material  | £102.20        |
|  | <b>£999.98</b> |

**16 Touring**  
Totton entry fee for March 2025 of £26 for an abridged version of 'The Possibilities'

**17 Rent**  
Bench Theatre has paid £1652.36 per month from August 2024 - Mar 2025 to The Spring Arts and Heritage Centre.  
Bench Theatre has paid £2122.33 per month from April 2025 - July 2025 to The Spring Arts and Heritage Centre.

**18 Membership Admin**  
Costs for stamps (£20.40).

|                                       | 2024/25       |
|---------------------------------------|---------------|
| <b>19 Miscellaneous</b>               |               |
| Refund for incorrect payment to Bench | £36.00        |
| Refund for membership not taken up    | £40.00        |
|                                       | <b>£76.00</b> |

|                                     | 2024/25          |
|-------------------------------------|------------------|
| <b>20 Performing Rights (Plays)</b> |                  |
| The Possibilities                   | £500.00          |
| The Possibilities (Totton)          | £50.00           |
| Stepping Out                        | £825.60          |
| This Happy Breed                    | £700.80          |
|                                     | <b>£2,076.40</b> |

'Dear Jack, Dear Louise' and 'Sense and Sensibility' Performing Rights paid in 2023/24. 'As You Like It' was rights free.

|   | 2024/25       |
|---|---------------|
| <b>21 Performing Rights (Music - PRS)</b> |               |
| Dear Jack, Dear Louise (Incidental)       | £18.29        |
| Sense and Sensibility (Incidental)        | £36.58        |
| Stepping Out (Incidental)                 | £37.68        |
|   | <b>£92.55</b> |

Incidental music licence fee deducted by The Spring Arts and Heritage Centre from ticket revenue  
No PRS copyrighted music was used in 'The Possibilities' or 'As You Like It'.  
Applications were made to PPLPRS to pay music licence fees for 'Sense and Sensibility' and 'Stepping Out' but no responses received.

|                               |                |
|-------------------------------|----------------|
| <b>22 Scripts</b>             | <b>2024/25</b> |
| Stepping Out (11 scripts)     | £135.88        |
| This Happy Breed (13 scripts) | £159.86        |
|                               | <u>£295.74</u> |

**23 Programmes**

No costs submitted to the Bench Theatre for the printing of programmes in 2024/25.

|                                     |                |                |                 |
|-------------------------------------|----------------|----------------|-----------------|
|                                     | <b>2024/25</b> |                |                 |
| <b>24 Set, Props &amp; Costumes</b> | <b>Set</b>     | <b>Props</b>   | <b>Costumes</b> |
| Dear Jack, Dear Louise              |                | £41.50         |                 |
| Sense and Sensibility               |                | £72.00         | £142.90         |
| The Possibilities                   | £11.50         | £23.30         |                 |
| As You Like It                      |                |                |                 |
| Stepping Out                        |                |                | £102.13         |
|                                     | <u>£11.50</u>  | <u>£136.80</u> | <u>£245.03</u>  |

|                        |                |                |                 |               |
|------------------------|----------------|----------------|-----------------|---------------|
|                        | <b>2024/25</b> |                |                 |               |
| <b>25 Publicity</b>    | <b>Banners</b> | <b>Flyers</b>  | <b>Brochure</b> | <b>Photos</b> |
| Dear Jack, Dear Louise | £42.00         |                |                 |               |
| Sense and Sensibility  |                | £94.00         | £125.00         | £9.00         |
| The Possibilities      |                | £94.00         | £125.00         |               |
| As You Like It         |                | £94.00         | £125.00         |               |
| Stepping Out           |                | £94.00         | £125.00         |               |
| SuperNova9             |                | £94.00         | £125.00         |               |
|                        | <u>£42.00</u>  | <u>£470.00</u> | <u>£625.00</u>  | <u>£9.00</u>  |

Spring Brochure entry cost of £125 is subtracted from the box office receipts.

**26 Fixed Assets**

The Charity has no declared fixed assets

**27 Current Assets**

Values provided are as of end of day 31st July 2025.

Current and Savings Accounts were with Santander Business banking, now switched to cooperative bank.

COIF Deposit Account with CCLA.

Cash in hand includes £5 cash used as a float for programme sales and a £17.47 cheque from Santander for savings interest.

**28 Creditors**

|                                    |                |                |
|------------------------------------|----------------|----------------|
|                                    | <b>2024/25</b> | <b>2023/24</b> |
| Amounts falling with one year      | £0.00          | £0.00          |
| Amounts falling due after one year | £0.00          | £0.00          |
|                                    | <u>£0.00</u>   | <u>£0.00</u>   |

For 2024/25 agreement reached with the Havant Light Opera (HLO) Treasurer to mutually audit each other's accounts free of charge.

**29 Provision for liabilities**

|  |                |                |
|--|----------------|----------------|
|  | <b>2024/25</b> | <b>2023/24</b> |
|  | £0.00          | £0.00          |
|  | <u>£0.00</u>   | <u>£0.00</u>   |

The Executive Committee have deemed that, given the recent strength in company performance, no provision for liabilities are needed. This includes a re-assessment for provisions made in 2023/24 which, in hindsight, were not deemed as needed, hence readjusted to £0.

**30 Movements in Funds**

|                                 |                       |                   |                   |                      |
|---------------------------------|-----------------------|-------------------|-------------------|----------------------|
|                                 | At 1st August<br>2024 | Income            | Expenditure       | At 31st July<br>2025 |
|                                 | £                     | £                 | £                 | £                    |
| <b>Unrestricted Funds:</b>      |                       |                   |                   |                      |
| General funds                   | £28,782.14            | £37,817.34        | £30,912.02        | £35,687.46           |
| <b>Total Unrestricted Funds</b> | <u>£28,782.14</u>     | <u>£37,817.34</u> | <u>£30,912.02</u> | <u>£35,687.46</u>    |

The Bench Theatre has no Restricted Funds or Endowment Funds in Financial Year 2024/245

**General Notes:**

1. Because of the nature of the Bench's activities, there is usually some crossover of expenditure between years. For 2025/26, the performing rights and scripts costs for the November 2025 production (This Happy Breed) were paid in July 2024 therefore are accounted for in the 2024/25 financial year.
2. There may be residual income/expenditure relating to the July production that that will not show in the accounts until the next financial year In this case these incomes or expenditures will be account for in the 2025/26 financial year.
3. A copy of this report will be archived on the Bench Theatre web-site. All members are welcome to see the detailed transactions should they wish.

**BENCH THEATRE**

England & Wales - Charity number 291935

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# Accounts

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HAVANT'S OWN THEATRE COMPANY - SINCE 1969

## **BENCH THEATRE**

### **Statutory Accounts and Annual Report for the period 1 August 2023 - 31 July 2024**

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website - [www.benchtheatre.org.uk](http://www.benchtheatre.org.uk)

Email: [treasurer@benchtheatre.org.uk](mailto:treasurer@benchtheatre.org.uk)

**Registered Charity No: 291935**



## How our activities deliver public benefit

The Bench's main activity is to advance the education of the public and attract members and audiences who might not otherwise have the opportunity to experience or participate in the dramatic arts.

## Achievements and Performances

In Financial Year 2023/2024 the Bench performed the following main productions:

September 2023: "Duets" by Peter Quilter. 5 performances.

November 2023: "Love Bites" by Mark Wakeman. A programme of one act plays. 8 performances.

February 2024: "The Father" by Florian Zeller. 5 performances.

April 2024: "Abigail's Party" by Mike Leigh. 8 performances.

July 2024: "Pygmalion" by George Bernard Shaw. 8 performance.

In addition The Bench Theatre supported the Chichester Fringe in June 2024 with a performance of 'Face the Music' by Jacque Penrose. An intended performance of 'Goodbye' by Mark Wakeman at the Totton Drama Festival in March 2024 had to be cancelled due to illness.

The Bench continued to receive loyal support from its members and its 'Friends of the Bench'.

## Financial Review

### Brief statement of the charity's policy on reserves

The Bench Theatre's policy is to maintain sufficient reserves to fund 12 month's of theatre rental whilst retaining sufficient working capital for day to day operation. This is in the event that all productions are cancelled and no ticket sales revenue received (as recently happened during the COVID pandemic lockdown). The contract, with The Spring Arts and Heritage Centre, covers the hire of rehearsal space and theatre hire for the charity's 5 main yearly productions and costs £19,828/year as of 31st July 2024.

The Bench Theatre's reserve, in the charity's two savings accounts, totalled £17,974 as of 31st July 2024. This is much smaller than before the pandemic due to losses from production shutdowns and a subsequent slow return of audiences. However, in the last year, the balance sheet has stabilised. It is the aim of the Trustees to maintain the reserve at a sufficient level from growing audiences and the control of ticket prices and production expenses.

### Details of any funds materially in deficit

NIL

### Principal Funding Sources

The principal funding sources for the Bench are membership subscriptions, ticket sales, programme sales, donations and, from time to time, fund raising activities.

### Plans for future periods

The Bench plans to continue to pursue its charitable object, retain and expand its membership, Friends and audiences, and refresh its profile in the Havant area and beyond, all within the context of its contract with The Spring (see above).

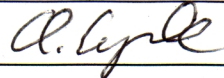
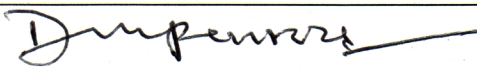
## Independent Examiner

For the first time this year, the charity's income is more than £25,000, so an independent examination has been sought. Note that the Bench Theatre's trustees have obtained independent examination of the accounts in previous years, though not mandatory, for the purposes of good governance. The report is

AC NM

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

|                          |  |
|--------------------------|--|
| Andrew Caple, Treasurer  |  |
| David Penrose, Secretary |  |
| Date                     | 29/08/24   |

### Independent Examiners Report to the Bench Theatre

#### Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 needed.

#### Basis of this report

It is my responsibility to:

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

My examination was carried out in accordance with the general Directions 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 statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

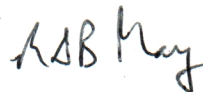
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr Roger May**  
Independent Examiner  
1 Monks Hill, Westbourne, West Sussex PO10 8SX



Date:

4/9/24



## Bench Theatre

### Statement of Financial Activities

#### For the Year Ended 31 July 2024

| Income & Expenditure Account For The Year Ended | 2024 | 2024              | 2023              | 2023 |
|---|------|-------------------|-------------------|------|
| Notes   |      |                   |                   |      |
| <b>NON PRODUCTION INCOME</b>                    |      |                   |                   |      |
| Interest  | 3    | £704.11           | £234.06           |      |
| Subscriptions                                   | 4    | £5,455.27         | £4,256.56         |      |
| Merchandise Sales                               | 5    | £400.15           | £115.00           |      |
| Donations                                       | 6    | £890.72           | £558.14           |      |
| Scripts   | 7    | £0.00             | £0.00             |      |
| <b>Sub-total</b>                                |      | <b>£7,450.25</b>  | <b>£5,163.76</b>  |      |
| <b>PRODUCTION INCOME</b>                        |      |                   |                   |      |
| Ticket Receipts (less fees)                     | 8    | £21,463.20        | £14,453.98        |      |
| Programme Sales                                 | 9    | £1,290.79         | £1,349.53         |      |
| <b>Sub-total</b>                                |      | <b>£22,753.99</b> | <b>£15,803.51</b> |      |
| <b>TOTAL INCOME</b>                             |      | <b>£30,204.24</b> | <b>£20,967.27</b> |      |
| <b>NON PRODUCTION EXPENDITURE</b>               |      |                   |                   |      |
| Various Admin                                   | 10   | £0.00             | £89.42            |      |
| Governance Costs                                | 11   | £531.28           | £604.27           |      |
| Equipment & Staging (Company SM)                | 12   | £127.40           | £137.10           |      |
| Touring   | 13   | £26.00            | £0.00             |      |
| Rent  | 14   | £19,828.32        | £19,828.32        |      |
| Membership Admin                                | 15   | £19.60            | £70.00            |      |
| Miscellaneous                                   | 16   | £180.00           | £0.00             |      |
| <b>Sub-total</b>                                |      | <b>£20,712.60</b> | <b>£20,729.11</b> |      |
| <b>PRODUCTION EXPENDITURE</b>                   |      |                   |                   |      |
| Performance Rights                              | 17   | £2,761.15         | £1,230.00         |      |
| Programmes                                      | 18   | £21.46            | £56.65            |      |
| Sets  | 19   | £213.02           | £91.96            |      |
| Props   | 19   | £7.99             | £28.17            |      |
| Costumes  | 19   | £0.00             | £152.99           |      |
| Banners   | 20   | £200.00           | £175.00           |      |
| Flyers and Posters                              | 20   | £461.61           | £468.39           |      |
| Spring Brochure                                 | 20   | £500.00           | £250.00           |      |
| Photos  | 20   | £26.19            | £0.00             |      |
| <b>Sub-total</b>                                |      | <b>£4,191.42</b>  | <b>£2,453.16</b>  |      |
| <b>TOTAL EXPENDITURE</b>                        |      | <b>£24,904.02</b> | <b>£23,182.27</b> |      |
| <b>EXCESS OF INCOME OVER EXPENDITURE</b>        |      | <b>£5,300.22</b>  | <b>-£2,215.00</b> |      |



**Bench Theatre  
Balance Sheet as at  
31 July 2024**

|                                 | Notes | 2024<br>Restricted<br>Funds<br>£ | 2024<br>Unrestricted<br>Funds<br>£ | 2024<br>£         | 2023<br>Restricted<br>Funds<br>£ | 2023<br>Unrestricted<br>Funds<br>£ | 2023<br>£         |
|---------------------------------|-------|----------------------------------|------------------------------------|-------------------|----------------------------------|------------------------------------|-------------------|
| <b>Fixed Assets</b>             |       |                                  |                                    |                   |                                  |                                    |                   |
| The charity has no fixed assets | 21    | £0.00                            | £0.00                              | £0.00             | £0.00                            | £0.00                              | £0.00             |
| <b>Current Assets</b>           |       |                                  |                                    |                   |                                  |                                    |                   |
| Current Account                 | 22    | £0.00                            | £10,803.05                         |                   | £0.00                            | £6,206.94                          |                   |
| Savings Account                 | 22    | £0.00                            | £4,634.03                          |                   | £0.00                            | £4,589.50                          |                   |
| COIF Charities Deposit Fund     | 22    | £0.00                            | £13,340.06                         |                   | £0.00                            | £12,680.48                         |                   |
| Cash In Hand                    | 22    | £0.00                            | £5.00                              |                   | £0.00                            | £5.00                              |                   |
| <b>Total Current Assets</b>     |       | £0.00                            | £28,782.14                         | <b>£28,782.14</b> | £0.00                            | £23,481.92                         | <b>£23,481.92</b> |
| <b>Liabilities</b>              |       |                                  |                                    |                   |                                  |                                    |                   |
| Creditors                       | 23    | £0.00                            | £0.00                              |                   | £0.00                            | £100.00                            |                   |
| Provision for Liabilities       | 24    | £0.00                            | £9,914.16                          |                   | £0.00                            | £9,914.16                          |                   |
| <b>Total Liabilities</b>        |       | £0.00                            | £9,914.16                          | <b>£9,914.16</b>  | £0.00                            | £10,014.16                         | <b>£10,014.16</b> |
| <b>NET CURRENT ASSETS</b>       | 25    | £0.00                            | £18,867.98                         | <b>£18,867.98</b> | £0.00                            | £13,467.76                         | <b>£13,467.76</b> |
| <b>TOTAL FUNDS</b>              |       |                                  |                                    | <b>£18,867.98</b> |                                  |                                    | <b>£13,467.76</b> |

## NOTES TO THE ACCOUNTS

### 1 Accounting policies

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

#### a) Basis of Accounting

The accounts have been prepared on the historic cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP (FRSSE) 2015 (Accounting and Reporting by Charities for Smaller Entities) and comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 1993

#### 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 funds that are donated/granted for a specific purpose and can only be used for that purpose, eg a specific production cost.

#### c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

#### d) Resources expended

Expenditure on projects is recorded in the year that expenditure occurs.

### 2 Taxation

As a charity the Bench Theatre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of

|                   |                |                             |
|-------------------|----------------|-----------------------------|
| <b>3 Interest</b> | <b>2023/24</b> |                             |
| Deposit Account   | £44.53         | (Santander Savings Account) |
| CCLA Account      | £659.58        |                             |
|                   | <u>£704.11</u> |                             |

**4 Subscriptions** As of 31st July there were 66 Full Members, 31 Bench Friends, 1 Temporary Member and 4 Life Members.

### 5 Merchandise Sales

|                          |                |
|--------------------------|----------------|
|                          | <b>2023/24</b> |
| Costume Sales            | £284.58        |
| Raffle (Love Bites)      | £34.00         |
| Raffle (Abigail's Party) | £16.97         |
| Raffle (Pygmalion)       | £64.60         |
|                          | <u>£400.15</u> |

Due to use of a common cash and electronic payment mechanisms the actual split between these sources may not be fully correct.

### 6 Donations

|                      |   |
|----------------------|---|
|                      | <b>2023/24</b>  |
| Havant Lottery       | £390.00   |
| Individual Donations | £500.72 (includes audience overpayments for programmes) |
|                      | <u>£890.72</u>  |

Due to use of a common cash and electronic payment mechanisms the actual split between these sources may not be fully correct.

**7 Scripts** Not applicable this year

### 8 Ticket Sales

|                 | Performances  | Tickets Issued | Ticket Sales      | Ticket Levy       | Admin Cost      | Total             |
|-----------------|---------------|----------------|-------------------|-------------------|-----------------|-------------------|
|                 |               |                | £                 | £                 | £               |                   |
| Duets           | 5             | 247            | £2,747.50         | -£247.00          | -£96.16         | £2,404.34         |
| Love Bites      | 8             | 472            | £5,303.00         | -£472.00          | -£185.60        | £4,645.40         |
| The Father      | 5             | 193            | £2,160.50         | -£193.00          | -£75.62         | £1,891.88         |
| Abigail's Party | 8             | 736            | £8,451.00         | -£736.00          | -£253.53        | £7,461.47         |
| Face the Music  | 1             | -              | £28.50            |                   |                 | £28.50            |
| Pygmalion       | 8             | 510            | £5,713.00         | -£510.00          | -£171.39        | £5,031.61         |
|                 | <b>TOTALS</b> |                | <b>£24,403.50</b> | <b>-£2,158.00</b> | <b>-£782.30</b> | <b>£21,463.20</b> |

The Spring Ticket Levy is £1 per ticket sold (including for complementary tickets). Admin cost is 3.5% of ticket receipts. Face the Music ticket receipts is a 50% share with Chichester Fringe. Number of tickets sold not known.

### 9 Programme Sales

|                 | Performances | Prog. Printed | Cash Take      | Card Take.     | TOTAL            |
|-----------------|--------------|---------------|----------------|----------------|------------------|
|                 |              |               | £              | £              | £                |
| Duets           | 5            | 90            | £135.00        | £43.31         | £178.31          |
| Love Bites      | 8            | 160           | £212.00        | £94.53         | £306.53          |
| The Father      | 5            | 80            | £114.00        | £31.42         | £145.42          |
| Abigail's Party | 8            | 200           | £277.00        | £94.54         | £371.54          |
| Pygmalion       | 8            | 145           | £226.00        | £62.99         | £288.99          |
|                 | <b>34</b>    | <b>675</b>    | <b>£964.00</b> | <b>£326.79</b> | <b>£1,290.79</b> |

An approx. 1.5% fee is charged by the terminal provider for electronic card payments.

Due to use of a common cash and electronic payment system the actual split between these sources may not be fully correct.

### 10 Various Admin

None this year.

### 11 Governance Costs

|                     |                |
|---------------------|----------------|
|                     | <b>2023/24</b> |
| Insurance           | £407.36        |
| Folders for Archive | £21.99         |
| Google Workspace    | £1.93          |
| Audit (2022/23)     | £100.00        |
|                     | <u>£531.28</u> |

### 12 Company Stage Management (CSM)

Costs for Pole and Rollers (£20) and Black Floor Paint (£107.40).

**13 Touring**

Totton entry fee for March 2024 of £26, though performance was eventually cancelled due to illness.

**14 Rent**

Bench Theatre has paid £1652.36 per month from August 2023 - July 2024 to The Spring Arts and Heritage Centre.

**15 Membership Admin**

Costs for laminating pouches (£7.60) and stamps and paper (£12.00).

| Miscellaneous      | 2023/24        |
|--------------------|----------------|
| Membership Refund  | £140.00        |
| First Aid Training | £40.00         |
|                    | <u>£180.00</u> |

**17 Performing Rights**

|                         | 2023/24  |
|-------------------------|--|
| The Father              | £444.00  |
| Abigail's Party         | £816.00  |
| Abigail's Party (Music) | £319.15 (Invoiced as part of The Spring ticket sales receipts) |
| Dear Jack, Dear Louise  | £510.00  |
| Sense and Sensibility   | £672.00  |
|                         | <u>£2,761.15</u>   |

Duets Performing Rights paid for in 2022/23. Last Words and Pygmalion were rights free.

**18 Programmes**

Costs associated with printing programmes.

| 19 Set, Props & Costumes | Set            | 2023/24<br>Props | Costumes     |
|--------------------------|----------------|------------------|--------------|
| Duets                    |                |                  |              |
| Love Bites               |                |                  |              |
| The Father               | £26.24         |                  |              |
| Abigail's Party          | £135.87        | £7.99            |              |
| Pygmalion                | £48.93         |                  |              |
|                          | <u>£211.04</u> | <u>£7.99</u>     | <u>£0.00</u> |

Spring Brochure entry cost of £125 is subtracted for the box office receipts (except for Duets which was not charged for Brochure entry).

| 20 Publicity          | 2023/24        |                |                |               |
|-----------------------|----------------|----------------|----------------|---------------|
|                       | Banners        | Flyers         | Brochure       | Photos        |
| Duets                 | £40.00         |                |                | £9.75         |
| Love Bites            | £40.00         | £85.61         | £125.00        | £9.44         |
| The Father            | £40.00         | £94.00         | £125.00        |               |
| Abigail's Party       | £40.00         | £94.00         | £125.00        | £7.00         |
| Pygmalion             | £40.00         | £94.00         | £125.00        |               |
| Dear Jack Dear Louise |                | £94.00         |                |               |
|                       | <u>£200.00</u> | <u>£461.61</u> | <u>£500.00</u> | <u>£26.19</u> |

Spring Brochure entry cost of £125 is subtracted for the box office receipts (except for Duets which was not charged for Brochure entry).

**21 Fixed Assets**

The Charity has no declared fixed assets

**22 Current Assets**

Current and Savings Accounts with Santander Business banking. CIOF Deposit Account with CCLA.  
£5 cash in hand used as a float for programme sales.

**23 Creditors**

|                                    | 2023/24      | 2022/23                          |
|------------------------------------|--------------|----------------------------------|
| Amounts falling with one year      | £0.00        | £100.00 Independent examiner fee |
| Amounts falling due after one year | £0.00        | £0.00                            |
|                                    | <u>£0.00</u> | <u>£100.00</u>                   |

For 2023/24 agreement reached with the Havant Light Opera (HLO) Treasurer to mutually audit each other's accounts free of charge.

**24 Provision for liabilities**

|                                     | 2023/24          | 2022/23          |
|-------------------------------------|------------------|------------------|
| Provision for 6 months theatre rent | £9,914.16        | £9,914.16        |
|                                     | <u>£9,914.16</u> | <u>£9,914.16</u> |

Termination of the contract with The Spring requires 6 months notice, therefore Bench Theatre are liable for the next 6 months rent (6 x £1652.36) Including rent as a liability is a change in accounting practise for 2023/24 so the 2022/23 balance sheet has been adjusted accordingly.

**25 Movements in Funds**

|                                 | At 1st August<br>2023 | Income            | Expenditure       | At 31st July<br>2024 |
|---------------------------------|-----------------------|-------------------|-------------------|----------------------|
|                                 | £                     | £                 | £                 | £                    |
| <b>Unrestricted Funds:</b>      |                       |                   |                   |                      |
| General funds                   | £23,381.92            | £30,204.24        | £24,904.02        | £28,682.14           |
| <b>Total Unrestricted Funds</b> | <u>£23,381.92</u>     | <u>£30,204.24</u> | <u>£24,904.02</u> | <u>£28,682.14</u>    |

The Bench Theatre has no Restricted Funds or Endowment Funds in Financial Year 2023/24.

**General Notes:**

1. Because of the nature of the Bench's activities, there is usually some crossover of expenditure between years. For 2023/24, the performing rights for the September 2024 production ('Dear Jack, Dear Louise') and November 2024 production ('Sense and Sensibility') were paid in July 2024 therefore are accounted for in the 2023/24 financial year.
2. There may be residual income/expenditure relating to the July production that that will not show in the accounts until the next financial year In this case these incomes or expenditures will be account for in the 2024/25 financial year
3. A copy of this report will be archived on the Bench Theatre web-site. All members are welcome to see the detailed transactions