

BRIGHTON LITTLE THEATRE COMPANY

England & Wales · Charity number 296787

Details

Status Registered

Legal form Charitable company

Company number [02074376](#)

Registered 1987-05-13

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

Contact

Address Brighton Little Theatre Co
9 Clarence Gardens
Brighton
BN1 2EG

Phone 01273777748

Email leigh.ward@brightonlittletheatre.com

Website www.brightonlittletheatre.com

Activities

Objects: TO PROMOTE MAINTAIN AND IMPROVE AND ADVANCE EDUCATION FOR THE BENEFIT OF THE PUBLIC PARTICULARLY DRAMATIC EDUCATION AND FOSTER THE PUBLIC INTEREST IN ARTS INCLUDING THE ARTS OF DANCE MUSIC AND MIME AND TO FORMULATE PREPARE AND ESTABLISH SCHEMES THEREFORE PROVIDED THAT ALL OBJECTS OF THE COMPANY SHALL BE OF A CHARITABLE NATURE.

Activities: We provide facilities and the premises through which people of all age groups can learn about and take part in theatre productions. Training in "back stage" work, sets and costumes is included.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£65,603	£59,991	-	-
2024-08-31	£120,730	£82,255	-	-
2023-08-31	£77,555	£66,511	-	-
2022-08-31	£66,438	£57,325	-	-
2021-08-31	£57,181	£35,246	-	-
2020-08-31	£96,554	£65,075	-	-

Trustees

Name	Role	Appointed
Leigh M Ward	Chair	2023-04-16
Glenys Harries-Rees		2026-04-12
Stephen Evans		2026-04-12
Steven Adams		2015-04-22

BRIGHTON LITTLE THEATRE COMPANY

England & Wales - Charity number 296787

Accounts

COMPANY REGISTRATION NUMBER: 02074376

CHARITY REGISTRATION NUMBER: 296787

Brighton LittleTheatre Company Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 August 2025

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2025

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Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Reference and administrative details

Registered charity name Brighton LittleTheatre Company Limited

Charity registration number 296787

Company registration number 02074376

Principal office and registered office 9 Clarence Gardens
Brighton
BN1 2EG

The trustees

Mr L M Ward (Trustee and Director)
Miss L B Thaxter (Trustee and Director)
Mr S Adams (Company Secretary)
Mr G Wicks (Non-Executive Trustee)

None of the committee has any beneficial interest in the company. Each of the committee are members of the company and guarantee to contribute £1 in the event of a winding up.

Independent examiner Mr C Kyffin-Walton

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

An elected committee of up to seven people run the company. There are three executive members: Chair, Treasurer and Company Secretary. The executive members hold office for a year from the date of the AGM. Members wishing to stand for election as an executive member must be nominated and seconded by other members. Existing executive committee members can stand for re-election. If more than one person stands for any position, a ballot of members is held.

There can be up to four ordinary members who are elected for a period of two years. At the end of their two year term they may stand again for a further two year term. If more than two people stand, a ballot of members is held. All people wishing to stand must be proposed and seconded by other members and have been members for twelve months. All nominations for posts must be received at least five weeks before the commencement of the meeting.

Following the AGM held on 30 March 2025, where only one ordinary member was elected for the subsequent two year period, there will be an elected committee of six people running the company until the 2027 AGM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that adequate controls are in place to provide reasonable assurance against fraud and error.

The Committee has assessed the major risks to which the company is exposed and is satisfied that systems are in place to mitigate exposure to major risks.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the charity provides to the public.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Objectives and activities

Objectives and aims

The Company's aims are to contribute to the cultural life of the community and to provide opportunities for interested people to enhance and improve their skills and knowledge in all aspects of theatrical performance including backstage and technical work. The policies adopted in furtherance of these objectives are consultation, openness and the valuing of all members' contributions. There has been no change in this during the year.

The charity's main activity is the putting on and performing of plays. It also provides teaching and learning facilities for children and young people and stages performances by them. It also provides training opportunities for members and bursaries to members attending suitable external courses.

Achievements and performance

Charitable activities

The Company staged 9 (2024 - 13) productions during the financial year.

Two productions were staged at Brighton Open Air Theatre.

Financial review

Reserves policy

The Company continues to maintain unrestricted funds of at least £15,000 expenditure so that, should it experience a significant drop in funding, it can maintain its activities.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Financial review *(continued)*

Financial performance

A summary of the results compared with last year is as follows:

	2025	2024
	£	£
BLT production surpluses	23,140	34,042
Minack production surplus	–	18,443
B O A T production surplus	4,084	6,984
Interest received	573	–
Donations	1,205	1,776
Subscriptions, bar and other net income	10,727	14,749
	<u>39,729</u>	<u>75,994</u>
Overheads	22,370	25,235
Bursaries and donations	1,500	–
Repairs	4,556	5,851
Depreciation	5,691	6,433
	<u>5,612</u>	<u>38,475</u>

Average costs per production

	Total	Average per production excluding Minack	Average per production including Minack
	£	£	£
Season 2024/25 (9 productions)			
Income	45,994	5,110	5,110
Costs	18,770	2,086	2,086
Surplus	27,224	3,025	3,025
Season 2023/24 (13 productions)			
Income	94,916	4,953	7,301
Costs	35,447	1,534	2,727
Surplus	59,469	3,419	4,575

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2025

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 April 2026 and signed on behalf of the board of trustees by:



Mr L M Ward (Trustee and Director)
Trustee

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brighton LittleTheatre Company Limited

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of Brighton LittleTheatre Company Limited ('the charity') for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brighton LittleTheatre Company Limited *(continued)*

Year ended 31 August 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr C Kyffin-Walton
Independent Examiner

UHY Affinia
168 Church Road
Hove
East Sussex
BN3 2DL

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2025

		2025		2024
		Unrestricted		
	Note	funds	Total funds	Total funds
		£	£	£
Income and endowments				
Charitable activities	5	65,030	65,030	120,730
Investment income	6	573	573	–
Total income		<u>65,603</u>	<u>65,603</u>	<u>120,730</u>
Expenditure				
Expenditure on charitable activities	7,8	59,991	59,991	82,255
Total expenditure		<u>59,991</u>	<u>59,991</u>	<u>82,255</u>
Net income and net movement in funds		<u>5,612</u>	<u>5,612</u>	<u>38,475</u>
Reconciliation of funds				
Total funds brought forward		<u>513,592</u>	<u>513,592</u>	<u>475,117</u>
Total funds carried forward		<u>519,204</u>	<u>519,204</u>	<u>513,592</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Statement of Financial Position

31 August 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	12		277,130	273,321
Current assets				
Stocks	13	943		1,753
Debtors	14	15,429		12,202
Cash at bank and in hand		228,138		229,888
		<u>244,510</u>		<u>243,843</u>
Creditors: amounts falling due within one year	15	<u>2,436</u>		<u>3,572</u>
Net current assets			<u>242,074</u>	<u>240,271</u>
Total assets less current liabilities			<u>519,204</u>	<u>513,592</u>
Net assets			<u>519,204</u>	<u>513,592</u>
Funds of the charity				
Unrestricted funds			<u>519,204</u>	<u>513,592</u>
Total charity funds	16		<u>519,204</u>	<u>513,592</u>

For the year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 August 2025

These financial statements were approved by the board of trustees and authorised for issue on 12 April 2026, and are signed on behalf of the board by:



Miss L B Thaxter (Trustee and Director)
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 9 Clarence Gardens, Brighton, BN1 2EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the trustees.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made by the directors in preparing these financial statements.

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance
Equipment	-	25% reducing balance

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

4. Limited by guarantee

In the event of the company being wound up, each member, who is a member of the committee at that time, has undertaken to contribute £1.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Theatrical productions	45,994	45,994	94,916	94,916
Bar Income	13,876	13,876	20,111	20,111
Costume Hire	20	20	60	60
Subscriptions: Friends membership	30	30	30	30
Subscriptions: Full membership	3,557	3,557	3,213	3,213
Photos Income	348	348	624	624
Donations and legacies: General Brick By Brick	418	418	1,119	1,119
Donations and legacies: Patti Cards	109	109	69	69
Donations and legacies: Programme Donations	495	495	588	588
Donations and legacies: Other	183	183	–	–
	<u>65,030</u>	<u>65,030</u>	<u>120,730</u>	<u>120,730</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>573</u>	<u>573</u>	<u>–</u>	<u>–</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Theatrical productions	19,689	19,689	37,766	37,766
Bar	7,104	7,104	9,289	9,289
Support costs	33,198	33,198	35,200	35,200
	<u>59,991</u>	<u>59,991</u>	<u>82,255</u>	<u>82,255</u>

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Theatrical productions	19,689	–	19,689	37,766
Bar	7,104	–	7,104	9,289
Support costs	–	31,413	31,413	32,927
Governance costs	–	1,785	1,785	2,273
	<u>26,793</u>	<u>33,198</u>	<u>59,991</u>	<u>82,255</u>

9. Analysis of support costs

	Theatrical productions	Bar	Total 2025	Total 2024
	£	£	£	£
Premises	8,020	2,966	10,986	12,419
Communications and IT	944	349	1,293	1,564
General office	1,528	455	1,983	2,137
Insurance	3,278	1,213	4,491	3,225
Advertising	3,992	1,477	5,469	7,150
Depreciation	4,154	1,537	5,691	6,433
Bursaries and donations	1,500	–	1,500	–
	<u>23,416</u>	<u>7,997</u>	<u>31,413</u>	<u>32,928</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>960</u>

11. Trustee remuneration and expenses

There were no trustees remuneration or other benefits for the years ended 31 August 2025 or 31 August 2024.

There were no trustees expenses for the years ended 31 August 2025 or 31 August 2024.

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 September 2024	60,000	177,226	167,377	584	405,187
Additions	–	8,105	1,121	274	9,500
At 31 August 2025	<u>60,000</u>	<u>185,331</u>	<u>168,498</u>	<u>858</u>	<u>414,687</u>
Depreciation					
At 1 September 2024	–	–	131,684	182	131,866
Charge for the year	–	–	5,522	169	5,691
At 31 August 2025	<u>–</u>	<u>–</u>	<u>137,206</u>	<u>351</u>	<u>137,557</u>
Carrying amount					
At 31 August 2025	<u>60,000</u>	<u>185,331</u>	<u>31,292</u>	<u>507</u>	<u>277,130</u>
At 31 August 2024	<u>60,000</u>	<u>177,226</u>	<u>35,693</u>	<u>402</u>	<u>273,321</u>

13. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>943</u>	<u>1,753</u>

14. Debtors

	2025 £	2024 £
Prepayments and accrued income	9,511	12,152
Other debtors	5,918	50
	<u>15,429</u>	<u>12,202</u>

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	–	66
Accruals and deferred income	2,436	3,506
	<u>2,436</u>	<u>3,572</u>

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024	Income £	Expenditure £	At 31 August 20 25
General funds	<u>513,592</u>	<u>65,603</u>	<u>(59,991)</u>	<u>519,204</u>

	At 1 September 2023	Income £	Expenditure £	At 31 August 20 24
General funds	<u>475,117</u>	<u>120,730</u>	<u>(82,255)</u>	<u>513,592</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	277,130	277,130
Current assets	244,510	244,510
Creditors less than 1 year	<u>(2,436)</u>	<u>(2,436)</u>
Net assets	<u>519,204</u>	<u>519,204</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	273,321	273,321
Current assets	243,843	243,843
Creditors less than 1 year	<u>(3,572)</u>	<u>(3,572)</u>
Net assets	<u>513,592</u>	<u>513,592</u>

BRIGHTON LITTLE THEATRE COMPANY

England & Wales - Charity number 296787

Accounts

COMPANY REGISTRATION NUMBER: 02074376

CHARITY REGISTRATION NUMBER: 296787

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 August 2024

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2024

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Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name Brighton LittleTheatre Company Limited

Charity registration number 296787

Company registration number 02074376

Principal office and registered office 9 Clarence Gardens
Brighton
BN1 2EG

The trustees

Mr L M Ward (Trustee and Director)
Miss L B Thaxter (Trustee and Director)
Mr S Adams (Company Secretary)
Mr G Wicks (Non-Executive Trustee)

None of the committee has any beneficial interest in the company. Each of the committee are members of the company and guarantee to contribute £1 in the event of a winding up.

Independent examiner Mr C Kyffin-Walton

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

An elected committee of seven people run the company. There are three executive members: Chair, Treasurer and Company Secretary. The executive members hold office for a year from the date of the AGM. Members wishing to stand for election as an executive member must be nominated and seconded by other members. Existing executive committee members can stand for re-election. If more than one person stands for any position, a ballot of members is held.

There are four ordinary members who are elected for a period of two years. At the end of their two year term they may stand again for a further two year term. If more than two people stand, a ballot of members is held. All people wishing to stand must be proposed and seconded by other members and have been members for twelve months. All nominations for posts must be received at least five weeks before the commencement of the meeting.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that adequate controls are in place to provide reasonable assurance against fraud and error.

The Committee has assessed the major risks to which the company is exposed and is satisfied that systems are in place to mitigate exposure to major risks.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the charity provides to the public.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Objectives and activities

Objectives and aims

The Company's aims are to contribute to the cultural life of the community and to provide opportunities for interested people to enhance and improve their skills and knowledge in all aspects of theatrical performance including backstage and technical work. The policies adopted in furtherance of these objectives are consultation, openness and the valuing of all members' contributions. There has been no change in this during the year.

The charity's main activity is the putting on and performing of plays. It also provides teaching and learning facilities for children and young people and stages performances by them. It also provides training opportunities for members and bursaries to members attending suitable external courses.

Achievements and performance

Charitable activities

The Company staged 13 (2023 - 14) productions during the financial year.

Two plays were staged at Brighton Open Air Theatre.

One play was staged at The Minack Theatre, Cornwall.

Financial review

Reserves policy

The Company continues to maintain unrestricted funds of at least £15,000 expenditure so that, should it experience a significant drop in funding, it can maintain its activities.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Financial review *(continued)*

Financial performance

A summary of the results compared with last year is as follows:

	2024	2023
	£	£
BLT production surpluses	34,042	20,977
Minack production surplus	18,443	–
Sealife Centre production surplus	–	2,416
B O A T production surplus	6,984	5,096
Donations	1,776	1,666
Subscriptions, bar and other net income	14,749	13,617
	<u>75,994</u>	<u>43,772</u>
Overheads	25,235	23,421
Repairs	5,851	3,198
Depreciation	6,433	6,109
	<u>38,475</u>	<u>11,044</u>

Average costs per production

	Total	Average per production excluding Minack	Average per production including Minack
	£	£	£
Season 2023/24 (13 productions)			
Income	94,916	4,953	7,301
Costs	35,447	1,534	2,727
Surplus	59,469	3,419	4,575
Season 2022/23 (14 productions)			
Income	54,639	3,903	3,903
Costs	26,150	1,868	1,868
Surplus	28,489	2,035	2,035

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

The trustees' annual report was approved on 22 May 2025 and signed on behalf of the board of trustees by:



Mr L M Ward (Trustee and Director)
Trustee

Brighton LittleTheatre Company Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brighton LittleTheatre Company Limited

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Brighton LittleTheatre Company Limited ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

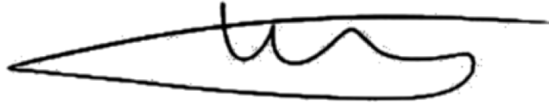
Brighton Little Theatre Company Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Brighton Little Theatre Company Limited *(continued)*

Year ended 31 August 2024

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C Kyffin-Walton
Independent Examiner

UHY Hacker Young (S.E.) Ltd
168 Church Road
Hove
East Sussex
BN3 2DL

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Charitable activities	5	120,730	120,730	77,555
Total income		<u>120,730</u>	<u>120,730</u>	<u>77,555</u>
Expenditure				
Expenditure on charitable activities	6,7	82,255	82,255	66,511
Total expenditure		<u>82,255</u>	<u>82,255</u>	<u>66,511</u>
Net income and net movement in funds		<u>38,475</u>	<u>38,475</u>	<u>11,044</u>
Reconciliation of funds				
Total funds brought forward		475,117	475,117	464,073
Total funds carried forward		<u>513,592</u>	<u>513,592</u>	<u>475,117</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	273,321	266,084
Current assets			
Stocks	12	1,753	1,752
Debtors	13	12,202	15,795
Cash at bank and in hand		229,888	193,456
		<u>243,843</u>	<u>211,003</u>
Creditors: amounts falling due within one year	14	<u>3,572</u>	<u>1,970</u>
Net current assets		<u>240,271</u>	<u>209,033</u>
Total assets less current liabilities		<u>513,592</u>	<u>475,117</u>
Net assets		<u>513,592</u>	<u>475,117</u>
Funds of the charity			
Unrestricted funds		<u>513,592</u>	<u>475,117</u>
Total charity funds	15	<u>513,592</u>	<u>475,117</u>

For the year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 August 2024

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2025, and are signed on behalf of the board by:



Miss L B Thaxter (Trustee and Director)
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 9 Clarence Gardens, Brighton, BN1 2EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the trustees.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made by the directors in preparing these financial statements.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	15% reducing balance
Equipment	-	25% reducing balance

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

4. Limited by guarantee

In the event of the company being wound up, each member, who is a member of the committee at that time, has undertaken to contribute £1.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Theatrical productions	94,916	94,916	54,639	54,639
Bar Income	20,111	20,111	17,523	17,523
Costume Hire	60	60	52	52
Subscriptions: Friends membership	30	30	35	35
Subscriptions: Full membership	3,213	3,213	3,195	3,195
Photos Income	624	624	410	410
Donations and legacies: General Brick By Brick	1,119	1,119	471	471
Donations and legacies: Patti Cards	69	69	–	–
Donations and legacies: Programme Donations	588	588	750	750
Donations and legacies: Other	–	–	326	326
Other Fundraising	–	–	119	119
Seat Plaques	–	–	35	35
	<u>120,730</u>	<u>120,730</u>	<u>77,555</u>	<u>77,555</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Theatrical productions	37,766	37,766	27,012	27,012
Bar	9,289	9,289	7,633	7,633
Support costs	<u>35,200</u>	<u>35,200</u>	<u>31,866</u>	<u>31,866</u>
	<u>82,255</u>	<u>82,255</u>	<u>66,511</u>	<u>66,511</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Theatrical productions	37,766	–	37,766	27,012
Bar	9,289	–	9,289	7,633
Support costs	–	32,927	32,927	29,434
Governance costs	–	2,273	2,273	2,432
	<u>47,055</u>	<u>35,200</u>	<u>82,255</u>	<u>66,511</u>

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

8. Analysis of support costs

	Theatrical productions £	Bar £	Total 2024 £	Total 2023 £
Premises	9,935	2,484	12,419	10,439
Communications and IT	1,251	313	1,564	1,497
General office	1,817	320	2,137	1,709
Insurance	2,580	645	3,225	3,784
Advertising	5,720	1,430	7,150	5,895
Depreciation	5,146	1,287	6,433	6,110
	<u>26,449</u>	<u>6,479</u>	<u>32,928</u>	<u>29,434</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>960</u>	<u>1,140</u>

10. Trustee remuneration and expenses

There were no trustees remuneration or other benefits for the years ended 31 August 2024 or 31 August 2023.

There were no trustees expenses for the years ended 31 August 2024 or 31 August 2023.

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 September 2023	60,000	171,591	159,736	190	391,517
Additions	–	5,635	7,641	394	13,670
At 31 August 2024	<u>60,000</u>	<u>177,226</u>	<u>167,377</u>	<u>584</u>	<u>405,187</u>
Depreciation					
At 1 September 2023	–	–	125,385	48	125,433
Charge for the year	–	–	6,299	134	6,433
At 31 August 2024	<u>–</u>	<u>–</u>	<u>131,684</u>	<u>182</u>	<u>131,866</u>
Carrying amount					
At 31 August 2024	<u>60,000</u>	<u>177,226</u>	<u>35,693</u>	<u>402</u>	<u>273,321</u>
At 31 August 2023	<u>60,000</u>	<u>171,591</u>	<u>34,351</u>	<u>142</u>	<u>266,084</u>

12. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>1,753</u>	<u>1,752</u>

13. Debtors

	2024 £	2023 £
Trade debtors	–	65
Prepayments and accrued income	12,152	10,451
Other debtors	50	5,279
	<u>12,202</u>	<u>15,795</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	66	1,168
Accruals and deferred income	3,506	802
	<u>3,572</u>	<u>1,970</u>

Brighton Little Theatre Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

15. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 20 24 £
General funds	<u>475,117</u>	<u>120,730</u>	<u>(82,255)</u>	<u>513,592</u>

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>464,073</u>	<u>77,555</u>	<u>(66,511)</u>	<u>475,117</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	273,321	273,321
Current assets	243,843	243,843
Creditors less than 1 year	<u>(3,572)</u>	<u>(3,572)</u>
Net assets	<u>513,592</u>	<u>513,592</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	266,084	266,084
Current assets	211,004	211,004
Creditors less than 1 year	<u>(1,971)</u>	<u>(1,971)</u>
Net assets	<u>475,117</u>	<u>475,117</u>

BRIGHTON LITTLE THEATRE COMPANY

England & Wales - Charity number 296787

Accounts

REGISTERED CHARITY NUMBER : 296787

(England and Wales)

COMPANY NUMBER: 02074376

Brighton Little Theatre Company Limited

Report of the Trustees and Financial Statements

for the year ended 31 August 2023

Brighton Little Theatre Company Limited

**Contents of the Financial Statements
for the year ended 31 August 2023**

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Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

Brighton Little Theatre Company Limited

Report of the Trustees for the year ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number : 02074376 England and Wales
Registered Charity Number : 296787
Registered Office : 9 Clarence Gardens, Brighton, BN1 2EG

Trustees and Executive Committee Members

The executive members of the committee that served during the year were:

Chair	Mr L M Ward	Trustee and Director
Treasurer	Miss L B Thaxter	Trustee and Director
Secretary	Mr S Adams	Company Secretary
	Mr G Wicks	Non-Executive Trustee

None of the committee has any beneficial interest in the company. Each of the committee are members of the company and guarantee to contribute £1 in the event of a winding up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

An elected committee of seven people run the company. There are three executive members: Chair, Treasurer and Company Secretary. The executive members hold office for a year from the date of the AGM. Members wishing to stand for election as an executive member must be nominated and seconded by other members. Existing executive committee members can stand for re-election. If more than one person stands for any position, a ballot of members is held.

There are four ordinary members who are elected for a period of two years. At the end of their two year term they may stand again for a further two year term. If more than two people stand, a ballot of members is held. All people wishing to stand must be proposed and seconded by other members and have been members for twelve months. All nominations for posts must be received at least five weeks before the commencement of the meeting.

Brighton Little Theatre Company Limited

Report of the Trustees (continued)
for the year ended 31 August 2023

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that adequate controls are in place to provide reasonable assurance against fraud and error.

The Committee has assessed the major risks to which the company is exposed and is satisfied that systems are in place to mitigate exposure to major risks.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the charity provides to the public.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's aims are to contribute to the cultural life of the community and to provide opportunities for interested people to enhance and improve their skills and knowledge in all aspects of theatrical performance including backstage and technical work. The policies adopted in furtherance of these objectives are consultation, openness and the valuing of all members' contributions. There has been no change in this during the year.

The charity's main activity is the putting on and performing of plays. It also provides teaching and learning facilities for children and young people and stages performances by them. It also provides training opportunities for members and bursaries to members attending suitable external courses.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Company mounted 14 (2022 - 11) productions during the financial year.

1 play was staged at Brighton Open Air Theatre.

1 play was staged at, and in collaboration with, the Brighton Sealife Centre.

2 productions were staged by, and in collaboration with, external touring companies.

FINANCIAL REVIEW

Reserves policy

The Company continues to maintain unrestricted funds of at least £15,000 expenditure so that, should it experience a significant drop in funding, it can maintain its activities.

Brighton Little Theatre Company Limited

Report of the Trustees (continued)
for the year ended 31 August 2023

Financial performance

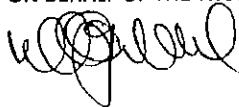
A summary of the results compared with last year is as follows:

	<u>2023</u>	<u>2022</u>
B L T production surpluses	20,977	21,747
Minack production surplus	0	0
Sealife Centre production surplus	2,416	0
B O A T production surplus	5,096	3,729
Donations	1,666	775
Subscriptions, bar and other net income	<u>13,617</u>	<u>14,390</u>
	43,772	40,641
Overheads	(23,420)	(23,512)
Bursaries and external courses	0	0
Repairs	(3,198)	(4,298)
Depreciation	<u>(6,109)</u>	<u>(3,718)</u>
Surplus for the year	<u><u>11,044</u></u>	<u><u>9,113</u></u>

AVERAGE COSTS PER PRODUCTION

		Total	Average per production excluding Minack	Average per production including Minack
2022/23	Season (14 productions)			
	Income	54,639	3,903	3,903
	Costs	26,150	1,868	1,868
	Surplus	28,489	2,035	2,035
2021/22	(11 productions)			
	Income	45,614	4,147	4,147
	Costs	21,297	1,936	1,936
	Surplus	24,317	2,211	2,211

ON BEHALF OF THE TRUSTEES



L Ward
Trustee and Chair
5th March 2024

Brighton Little Theatre Company Limited

Independent examiner's report to the trustees of Brighton Little Theatre Company Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements matter considered as part of an independent examination; or of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr Shona F Wardrop C.A
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
BN2 9QA

Date: 5 March 2024

Brighton Little Theatre Company Limited

Statement of financial activities incorporating the income and expenditure account
for the year ended 31 August 2023

		31.08.23	Year ended Unrestricted funds	31.08.22
	Notes	£		£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		4,896		3,774
Activities for generating funds	2	497		4,398
Investment income	3	0		0
Incoming resources from charitable activities				
Theatrical productions		54,639		45,614
Bar		17,523		12,652
TOTAL INCOMING RESOURCES		£ 77,555		£ 66,438
RESOURCES EXPENDED				
Charitable activities				
Theatrical productions		27,012		21,297
Bar		7,633		5,659
Governance costs		2,433		2,697
Support costs		20,878		20,767
Premises costs		8,556		6,905
TOTAL RESOURCES EXPENDED		£ 66,511		£ 57,325
NET INCOMING RESOURCES		£ 11,044		£ 9,113
RECONCILIATION OF FUNDS				
Total funds brought forward		464,073		454,960
Total funds carried forward		£ 475,117		£ 464,073

The notes on pages 7 to 9 form part of these financial statements

Balance Sheet

for the year ended 31 August 2023

	Notes	31 August 2023 £	Unrestricted funds 31 August 2022 £
Fixed Assets			
Tangible assets	6	266,084	250,751
Current Assets			
Stocks		1,752	1,040
Debtors	7	15,795	4,617
Cash at bank and in hand		193,456	207,801
		<u>211,003</u>	<u>213,459</u>
Current liabilities			
Amounts falling due within one year	8	(1,970)	(137)
Net current assets		<u>209,033</u>	<u>213,322</u>
Net Assets		<u>£ 475,117</u>	<u>£ 464,073</u>
Funds			
Unrestricted funds	9	475,117	464,076
Total funds		<u>£ 475,117</u>	<u>£ 464,076</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements that give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 13th February 2024 and were signed on its behalf by;



L Thaxter
Trustee and Treasurer

Date 5/3/24

The notes on pages 7 to 9 form part of these financial statements

Notes to the financial statements
for the year ended 31 August 2023

1 ACCOUNTING POLICIES

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming resources

All income resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The charity does not have a minimum capitalisation policy.

<u>Depreciation</u>	Fixtures and fittings	15% on the reducing balance
	Office Equipment	25% on the reducing balance

Property

Not depreciated as any depreciation would be immaterial compared to the expected residual value of the property.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

	Year ended				
	31.8.2023	31.8.2022			
2 ACTIVITIES FOR GENERATING FUNDS					
Theatre, costume, props hire	52	80			
Sundry	445	4,318			
	<u>£ 497</u>	<u>£ 4,398</u>			
3 INVESTMENT INCOME					
Bank account interest	<u>£ 0</u>	<u>£ 0</u>			
4 NET INCOMING RESOURCES					
Net incoming resources are stated after charging:					
Depreciation - owned assets	<u>£ 6,109</u>	<u>£ 3,718</u>			
5 TRUSTEES REMUNERATION					
There were no trustees remuneration or other benefits for the years ended 31 August 2023 or 31 August 2022.					
Trustees expenses					
There were no trustees expenses for the years ended 31 August 2023 or 31 August 2022					
6 TANGIBLE FIXED ASSETS					
	Freehold property	Improvements to property	Office Equipment	Fixtures & fittings	Totals
	£	£	£	£	£
COST					
At 1st September 2022	60,000	169,682	0	140,392	370,074
Additions	0	1,909	190	19,343	21,442
At 31 August 2023	<u>60,000</u>	<u>171,591</u>	<u>190</u>	<u>159,735</u>	<u>391,516</u>
DEPRECIATION					
At 1st September 2022	0	0	0	119,323	119,323
Charge for the year	0	0	48	6,062	6,109
At 31 August 2023	<u>0</u>	<u>0</u>	<u>48</u>	<u>125,385</u>	<u>125,432</u>
NET BOOK VALUE					
At 31 August 2023	<u>60,000</u>	<u>171,591</u>	<u>143</u>	<u>34,350</u>	<u>266,084</u>
At 31 August 2022	<u>60,000</u>	<u>169,682</u>	<u>0</u>	<u>21,069</u>	<u>250,751</u>

	31.8.2023	31.8.2022	
	£	£	
7 DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR			
Debtors	65	0	
Other Debtors	5,279	0	
Production costs in advance	<u>10,451</u>	<u>4,617</u>	
	<u>15,795</u>	<u>4,617</u>	
8 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	1,168		
Accruals	371		
Other creditors: Deferred Income	<u>431</u>	<u>137</u>	
	<u>1,970</u>	<u>137</u>	
9 MOVEMENT IN FUNDS			
	At 1.9.22	Net movement	At 31.8.23
	£	£	£
General funds	464,073	11,044	475,117
TOTAL FUNDS	<u>464,073</u>	<u>11,044</u>	<u>475,117</u>
Net movement in funds included in the above are as follows:			
	Incoming resources	Resources expended	Movement In funds
	£	£	£
General funds	77,555	(66,511)	11,044
TOTAL FUNDS	<u>77,555</u>	<u>(66,511)</u>	<u>11,044</u>

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023 (2022: none).

BRIGHTON LITTLE THEATRE COMPANY

England & Wales - Charity number 296787

Accounts

REGISTERED CHARITY NUMBER : 296787

(England and Wales)

COMPANY NUMBER: 02074376

Brighton Little Theatre Company Limited

Report of the Trustees and Financial Statements

for the year ended 31 August 2022

Brighton Little Theatre Company Limited

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for the year ended 31 August 2022

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Brighton Little Theatre Company Limited

Report of the Trustees for the year ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number : 02074376 England and Wales
Registered Charity Number : 296787
Registered Office : 9 Clarence Gardens, Brighton, BN1 2EG

Trustees and Executive Committee Members

The executive members of the committee that served during the year were:

Chair	Miss F Clements	Trustee and Director
Treasurer	Mr L M Ward	Trustee and Director
Secretary	Mr S Adams	Company Secretary
	Mr G Wicks	Non-Executive Trustee

None of the committee has any beneficial interest in the company. Each of the committee are members of the company and guarantee to contribute £1 in the event of a winding up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

An elected committee of seven people run the company. There are three executive members: Chair, Treasurer and Company Secretary. The executive members hold office for a year from the date of the AGM. Members wishing to stand for election as an executive member must be nominated and seconded by other members. Existing executive committee members can stand for re-election. If more than one person stands for any position, a ballot of members is held.

There are four ordinary members who are elected for a period of two years. At the end of their two year term they may stand again for a further two year term. If more than two people stand, a ballot of members is held. All people wishing to stand must be proposed and seconded by other members and have been members for twelve months.

All nominations for posts must be received at least five weeks before the commencement of the meeting.

Brighton Little Theatre Company Limited

Report of the Trustees (continued)
for the year ended 31 August 2022

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that adequate controls are in place to provide reasonable assurance against fraud and error.

The Committee has assessed the major risks to which the company is exposed and is satisfied that systems are in place to mitigate exposure to major risks.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit.

In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the charity provides to the public.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's aims are to contribute to the cultural life of the community and to provide opportunities for interested people to enhance and improve their skills and knowledge in all aspects of theatrical performance including backstage and technical work. The policies adopted in furtherance of these objectives are consultation, openness and the valuing of all members' contributions. There has been no change in this during the year.

The charity's main activity is the putting on and performing of plays. It also provides teaching and learning facilities for children and young people and stages performances by them. It also provides training opportunities for members and bursaries to members attending suitable external courses.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Company mounted 11 (2021 - 6) productions during the financial year.

1 play was staged at Brighton Open Air Theatre.

1 play was staged at the Royal Spa Nursery, Brighton.

FINANCIAL REVIEW

Reserves policy

The Company continues to maintain unrestricted funds of at least £15,000 expenditure so that, should it experience a significant drop in funding, it can maintain its activities.

Brighton Little Theatre Company Limited

Report of the Trustees (continued)
for the year ended 31 August 2022

Financial performance

A summary of the results compared with last year is as follows:

	<u>2022</u>	<u>2021</u>
B L T production surpluses	21,747	2,850
Minack production surplus	0	0
B O A T production surplus	3,729	9,711
Donations	775	1,998
Subscriptions, bar and other net income	<u>14,390</u>	<u>26,583</u>
	40,641	41,142
Overheads	(23,512)	(12,663)
Bursaries and external courses	0	0
Repairs	(4,298)	(2,480)
Depreciation	<u>(3,718)</u>	<u>(4,374)</u>
Surplus for the year	<u><u>9,113</u></u>	<u><u>21,625</u></u>

AVERAGE COSTS PER PRODUCTION

		Total	Average per production excluding Minack	Average per production including Minack
2021/22	Season (11 productions)			
	Income	45,614	4,147	4,147
	Costs	21,297	1,936	1,936
	Surplus	24,317	2,211	2,211
2020/21	(6 productions)			
	Income	27,538	4,590	4,590
	Costs	15,285	2,548	2,548
	Surplus	12,253	2,042	2,042

ON BEHALF OF THE TRUSTEES


F Clements
Trustee and Chair

Date 17.1.23.

Brighton Little Theatre Company Limited

Independent examiner's report to the trustees of Brighton Little Theatre Company Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

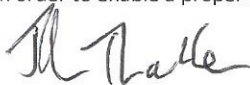
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements matter considered as part of an independent examination; or of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
BN2 9QA

Date:

24 January 2023

Brighton Little Theatre Company Limited

Statement of financial activities incorporating the income and expenditure account
for the year ended 31 August 2022

		31.08.22	Year ended	31.08.21
			Unrestricted funds	
	Notes	£		£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		3,774		6,323
Activities for generating funds	2	4,398		20,859
Investment income	3	0		0
Incoming resources from charitable activities				
Theatrical productions		45,614		27,538
Bar		12,652		2,461
TOTAL INCOMING RESOURCES		£ 66,438		£ 57,181
RESOURCES EXPENDED				
Charitable activities				
Theatrical productions		21,297		15,285
Bar		5,659		1,061
Governance costs		2,697		1,846
Support costs		20,767		13,540
Premises costs		6,905		3,824
TOTAL RESOURCES EXPENDED		£ 57,325		£ 35,556
NET INCOMING RESOURCES		£ 9,113		£ 21,625
RECONCILIATION OF FUNDS				
Total funds brought forward		454,963		433,338
Total funds carried forward		£ 464,076		£ 454,963

The notes on pages 7 to 9 form part of these financial statements

Balance Sheet
At 31 August 2022

	Notes	31 August 2022 £	Unrestricted funds	31 August 2021 £
Fixed Assets				
Tangible assets	6	250,751		254,274
Current Assets				
Stocks		1,040	653	
Debtors	7	4,617	3,040	
Cash at bank and in hand		207,801	197,193	
		<u>213,459</u>	<u>200,886</u>	
Current liabilities				
Amounts falling due within one year	8	(137)	(197)	
Net current assets		<u>213,322</u>	<u></u>	<u>200,689</u>
Net Assets		<u>£ 464,073</u>		<u>£ 454,963</u>
Funds				
Unrestricted funds	9	<u>464,076</u>		<u>454,963</u>
Total funds		<u>£ 464,076</u>		<u>£ 454,963</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- (b) preparing financial statements that give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 17th January 2023 and were signed on its behalf by;



L M Ward
Trustee and Treasurer

Date 17/01/2023

The notes on pages 7 to 9 form part of these financial statements.

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

1 ACCOUNTING POLICIES

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming resources

All income resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The charity does not have a minimum capitalisation policy.

Fixtures and fittings	15% on the reducing balance
-----------------------	-----------------------------

Property

Not depreciated as any depreciation would be immaterial compared to the expected residual value of the property.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

	Year ended			
	31.8.2022		31.8.2021	
2 ACTIVITIES FOR GENERATING FUNDS				
Theatre, costume, props hire	80		0	
Sundry	4,318		20,859	
	<u>£ 4,398</u>		<u>£ 20,859</u>	
3 INVESTMENT INCOME				
Bank account interest	<u>£ 0</u>		<u>£ 0</u>	
4 NET INCOMING RESOURCES				
Net incoming resources are stated after charging:				
Depreciation - owned assets	<u>£ 3,718</u>		<u>£ 4,374</u>	
5 TRUSTEES REMUNERATION				
There were no trustees remuneration or other benefits for the years ended 31 August 2022 or 31 August 2021				
Trustees expenses				
There were no trustees expenses for the years ended 31 August 2022 or 31 August 2021				
6 TANGIBLE FIXED ASSETS				
	Freehold property	Improvements to property	Fixtures & fittings	Totals
	£	£	£	£
COST				
At 1st September 2021	60,000	169,487	140,392	369,879
Additions	0	195	0	195
At 31 August 2022	<u>60,000</u>	<u>169,682</u>	<u>140,392</u>	<u>370,074</u>
DEPRECIATION				
At 1st September 2021	0	0	115,605	115,605
Charge for the year	0	0	3,718	3,718
At 31 August 2022	<u>0</u>	<u>0</u>	<u>119,323</u>	<u>119,323</u>
NET BOOK VALUE				
At 31 August 2022	<u>60,000</u>	<u>169,682</u>	<u>21,069</u>	<u>250,751</u>
At 31 August 2021	<u>60,000</u>	<u>169,487</u>	<u>24,787</u>	<u>254,274</u>

	31.8.2022	31.8.2021	
	£	£	
7 DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR			
Debtors	0	1,883	
Expenses in advance	0	20	
Production costs in advance	4,617	1,137	
	<u>4,617</u>	<u>3,040</u>	
8 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR			
Other creditors	<u>137</u>	<u>197</u>	
9 MOVEMENT IN FUNDS			
	At 1.9.21	Net	At 31.8.22
	£	movement	£
General funds	454,963	9,113	464,076
TOTAL FUNDS	<u>454,963</u>	<u>9,113</u>	<u>464,076</u>

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
General funds	66,438	(57,325)	9,113
TOTAL FUNDS	<u>66,438</u>	<u>(57,325)</u>	<u>9,113</u>

10 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022 (2021: none).

BRIGHTON LITTLE THEATRE COMPANY

England & Wales - Charity number 296787

Accounts

REGISTERED CHARITY NUMBER : 296787

(England and Wales)

Brighton Little Theatre Company Limited

Report of the Trustees and Financial Statements

for the year ended 31 August 2021

Brighton Little Theatre Company Limited

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for the year ended 31 August 2021**

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Brighton Little Theatre Company Limited

Report of the Trustees for the year ended 31 August 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report together with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number : 02074376 England and Wales
Registered Charity Number : 296787
Registered Office : 9 Clarence Gardens, Brighton, BN1 2EG

Trustees and Executive Committee Members

The executive members of the committee that served during the year were:

Chair	Miss F Clements	Trustee and Director
Treasurer	Mr L M Ward	Trustee and Director
Secretary	Mr S Adams	Company Secretary
	Mr G Wicks	Non-Executive Trustee

None of the committee has any beneficial interest in the company. Each of the committee are members of the company and guarantee to contribute £1 in the event of a winding up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

An elected committee of seven people run the company. There are three executive members: Chair, Treasurer and Company Secretary. The executive members hold office for a year from the date of the AGM. Members wishing to stand for election as an executive member must be nominated and seconded by other members. Existing executive committee members can stand for re-election. If more than one person stands for any position, a ballot of members is held.

There are four ordinary members who are elected for a period of two years. At the end of their two year term they may stand again for a further two year term. If more than two people stand, a ballot of members is held. All people wishing to stand must be proposed and seconded by other members and have been members for twelve months.

All nominations for posts must be received at least five weeks before the commencement of the meeting.

Brighton Little Theatre Company Limited

Report of the Trustees (continued) for the year ended 31 August 2021

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that adequate controls are in place to provide reasonable assurance against fraud and error.

The Committee has assessed the major risks to which the company is exposed and is satisfied that systems are in place to mitigate exposure to major risks.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit the charity provides to the public.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's aims are to contribute to the cultural life of the community and to provide opportunities for interested people to enhance and improve their skills and knowledge in all aspects of theatrical performance including backstage and technical work. The policies adopted in furtherance of these objectives are consultation, openness and the valuing of all members' contributions. There has been no change in this during the year.

The charity's main activity is the putting on and performing of plays. It also provides teaching and learning facilities for children and young people and stages performances by them. It also provides training opportunities for members and bursaries to members attending suitable external courses.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Company mounted 6 (2020-9) productions during the financial year (due to Covid-19 productions were postponed or cancelled).

1 play was staged at Brighton Open Air Theatre.

1 play was staged at the Royal Spa Nursery, Brighton.

FINANCIAL REVIEW

Reserves policy

The Company continues to maintain unrestricted funds of at least £15,000 expenditure so that, should it experience a significant drop in funding, it can maintain its activities.

Brighton Little Theatre Company Limited

Report of the Trustees (continued)
for the year ended 31 August 2021

Financial performance

A summary of the results compared with last year is as follows:


	<u>2021</u>	<u>2020</u>
B L T production surpluses	2,850	12,496
Minack production surplus	0	15,625
B O A T production surplus	9,711	0
Donations	1,998	4,681
Subscriptions, bar and other net income	<u>26,583</u>	<u>22,940</u>
Overheads	41,142	55,742
Bursaries and external courses	(12,663)	(15,519)
Repairs	0	(1,000)
Depreciation	(2,480)	(3,258)
Surplus for the year	<u>(4,374)</u>	<u>(4,486)</u>
	<u>21,625</u>	<u>31,479</u>

AVERAGE COSTS PER PRODUCTION

2020/21	Season (6 productions)	Total	Average per production excluding Minack	Average per production including Minack
	Income	27,538	4,590	4,590
	Costs	15,285	2,548	2,548
	Surplus	12,253	2,042	2,042
2019/20	(9 productions)			
	Income	63,974	2,822	7,108
	Costs	36,269	1,312	4,030
	Surplus	27,705	1,510	3,078

ON BEHALF OF THE TRUSTEES

F Clements
Trustee and Chair



Date 9.1.22

Brighton Little Theatre Company Limited

Independent examiner's report to the trustees of Brighton Little Theatre Company Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements matter considered as part of an independent examination; or of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
BN2 9QA

Date:

Brighton Little Theatre Company Limited

Statement of financial activities incorporating the income and expenditure account
for the year ended 31 August 2021

		31.08.21	Year ended Unrestricted funds	31.08.20
	Notes	£		£
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		6,323		10,509
Activities for generating funds	2	20,859		10,560
Investment income	3	0		0
Incoming resources from charitable activities				
Theatrical productions		27,538		63,974
Bar		2,461		11,511
TOTAL INCOMING RESOURCES		£ 57,181		£ 96,554
RESOURCES EXPENDED				
Charitable activities				
Theatrical productions		15,285		36,269
Bar		1,061		4,959
Governance costs		1,846		3,622
Support costs		13,540		14,017
Premises costs		3,824		6,208
TOTAL RESOURCES EXPENDED		£ 35,556		£ 65,075
NET INCOMING RESOURCES		£ 21,625		£ 31,479
RECONCILIATION OF FUNDS				
Total funds brought forward		433,338		401,859
Total funds carried forward		£ 454,963		£ 433,338

The notes on pages 7 to 9 form part of these financial statements

Balance Sheet
At 31 August 2021

		31 August 2021	31 August 2020
		Unrestricted funds	
	Notes	£	£
Fixed Assets			
Tangible assets	6	254,274	252,506
Current Assets			
Stocks		653	1,024
Debtors	7	3,040	1,810
Cash at bank and in hand		197,193	177,998
		<u>200,886</u>	<u>180,832</u>
Current liabilities			
Amounts falling due within one year	8	(197)	0
Net current assets		<u>200,689</u>	<u>180,832</u>
Net Assets		<u>£ 454,963</u>	<u>£ 433,338</u>
Funds			
Unrestricted funds	9	454,963	433,338
Total funds		<u>£ 454,963</u>	<u>£ 433,338</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020. The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006 and
- preparing financial statements that give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 5th January 2021 and were signed on its behalf by;



L M Ward
Trustee and Treasurer

Date 08/01/2021

The notes on pages 7 to 9 form part of these financial statements

1 ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with FRS102, the Companies Act 2006 and the requirements of the Standard of Recommended Practice, Accounting and Reporting by Charities, issued in 2015.

Incoming resources

All income resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The charity does not have a minimum capitalisation policy.

Fixtures and fittings	15% on the reducing balance
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Property

Not depreciated as any depreciation would be immaterial compared to the expected residual value of the property.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Impact of Covid-19

The charity has prepared these accounts on a going concern basis, however there are material uncertainties in respect of COVID-19 and management have taken into consideration the existing and potential effects of coronavirus on the activities of the charity in the future.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

	31.8.2021	Year ended	31.8.2020
2 ACTIVITIES FOR GENERATING FUNDS			
Theatre, costume, props hire	0		115
Sundry	20,859		10,445
	<u>£ 20,859</u>		<u>£ 10,560</u>
3 INVESTMENT INCOME			
Bank account interest	0		0
	<u>£ 0</u>		<u>£ 0</u>
4 NET INCOMING RESOURCES			
Net incoming resources are stated after charging:			
Depreciation - owned assets	4,374		4,486
	<u>£ 4,374</u>		<u>£ 4,486</u>

5 TRUSTEES REMUNERATION
There were no trustees remuneration or other benefits for the years ended 31 August 2021 or 31 August 2020

Trustees expenses
There were no trustees expenses for the years ended 31 August 2021 or 31 August 2020

6 TANGIBLE FIXED ASSETS	Freehold	Improvements	Fixtures	Totals
	property	to property	& fittings	
	£	£	£	£
COST				
At 1st September 2020	60,000	167,311	136,426	363,737
Additions	0	2,176	3,966	6,142
At 31 August 2021	<u>60,000</u>	<u>169,487</u>	<u>140,392</u>	<u>369,879</u>
DEPRECIATION				
At 1st September 2020	0	0	111,231	111,231
Charge for the year	0	0	4,374	4,374
At 31 August 2021	<u>0</u>	<u>0</u>	<u>115,605</u>	<u>115,605</u>
NET BOOK VALUE				
At 31 August 2021	<u>60,000</u>	<u>169,487</u>	<u>24,787</u>	<u>254,274</u>
At 31 August 2020	<u>60,000</u>	<u>167,311</u>	<u>25,196</u>	<u>252,506</u>

	31.8.2021	31.8.2020
	£	£
7 DEBTORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Debtors	1,883	0
Expenses in advance	20	0
Production costs in advance	1,137	1,810
	<u>3,040</u>	<u>1,810</u>
8 CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR		
Other creditors	<u>197</u>	<u>0</u>
9 MOVEMENT IN FUNDS		
	At 1.9.20	Net
	£	movement
		£
General funds	433,338	21,625
TOTAL FUNDS	<u>433,338</u>	<u>21,625</u>
		At 31.8.21
		£
		454,963
		<u>454,963</u>
Net movement in funds included in the above are as follows:		
	Incoming	Resources
	resources	expended
	£	£
General funds	57,181	(35,556)
TOTAL FUNDS	<u>57,181</u>	<u>(35,556)</u>
		Movement
		in funds
		£
		21,625
		<u>21,625</u>
10 RELATED PARTY DISCLOSURES		
There were no related party transactions for the year ended 31 August 2021 (2020: none).		

Winton Little Theatre Company Limited
 Detailed Statement of Financial Activities
 for the year ended 31 August 2021

	31.8.2021		Year ended		31.8.2020
INCOMING RESOURCES					
Voluntary income					
Subscriptions and donations					
Activities for generating funds		6,323			10,508
Theatre, costume, props hire					
Sundry	0			115	
Investment income	<u>20,859</u>	20,859		<u>10,445</u>	10,560
Bank interest receivable					
Incoming resources from charitable activities		0			0
Ticket sales					
Bar sales	27,538			63,974	
TOTAL INCOMING RESOURCES	<u>2,461</u>	<u>29,999</u>		<u>11,511</u>	<u>75,485</u>
	£	57,181		£	96,553
RESOURCES EXPENDED					
Charitable activities					
Production costs	15,286			36,269	
Bar purchases	<u>1,061</u>	16,347		<u>4,959</u>	41,228
Governance costs					
Bank charges	89			174	
Card charges	229			359	
Accountancy	841			823	
Sundry expenses	<u>2,400</u>	3,559		<u>2,266</u>	3,622
Support costs					
Bursaries and external courses	0			1,000	
Donations made	138			0	
Workshops/play readings	173			29	
Cleaning	408			418	
Telephone	1,121			1,035	
Printing and stationery	332			93	
Postage	0			23	
Advertising	1,277			1,747	
Programmes	880			992	
Repairs and renewals	2,480			3,258	
Refuse collection	644			938	
Depreciation of tangible assets	<u>4,374</u>	11,827		<u>4,486</u>	14,017
Premises costs					
Rates and water rates	419			739	
Insurance	3,051			2,759	
Light and heat	<u>353</u>	3,823		<u>2,710</u>	6,208
TOTAL RESOURCES EXPENDED	<u>£</u>	<u>35,556</u>		<u>£</u>	<u>65,075</u>
NET SURPLUS	<u>£</u>	<u>21,625</u>		<u>£</u>	<u>31,478</u>

This page does not form part of the statutory financial statements