

# CARLISLE GREEN ROOM CLUB LIMITED

England & Wales · Charity number 516695

## Details

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**Other names** THE GREEN ROOM

**Status** Registered

**Legal form** Charitable company

**Company number** [01455286](#)

**Registered** 1985-08-23

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

## Contact

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**Address** Carlisle Green Room Club Ltd  
West Walls  
Carlisle  
CA3 8UB

**Phone** 01228533233

**Email** [exec@carlislegreenroom.uk](mailto:exec@carlislegreenroom.uk)

**Website** [www.carlislegreenroom.uk](http://www.carlislegreenroom.uk)

## Activities

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**Objects:** TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION, PARTICULARLY BY THE PRODUCTION OF EDUCATIONAL PLAYS AND THE ENCOURAGEMENT OF THE ARTS, THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC.

**Activities:** Theatre management and production

## Classification

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

## Geography

- **Area of benefit:** NOT DEFINED, IN PRACTICE CARLISLE AND DISTRICT
- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£105,392	£81,066	-	-
2024-04-30	£98,150	£67,928	-	-
2023-04-30	£75,706	£48,905	-	-
2022-04-30	£42,700	£45,810	-	-
2021-04-30	£19,017	£34,102	-	-

## Trustees

Name	Role	Appointed
Jason Munn	Chair	2022-10-18
Kate Sparkes-McSevich		2022-10-18
Verity Ramsden		2022-10-18

**CARLISLE GREEN ROOM CLUB LIMITED**

England & Wales - Charity number 516695

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# Accounts

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COMPANY REGISTRATION NUMBER: 01455286

CHARITY REGISTRATION NUMBER: 516695

**Carlisle Green Room Club Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 April 2025**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Carlisle Green Room Club Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2025

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

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

Year ended 30 April 2025

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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 30 April 2025.

#### Reference and administrative details

**Registered charity name** Carlisle Green Room Club Limited

**Charity registration number** 516695

**Company registration number** 01455286

**Principal office and registered office** West Walls Theatre  
West Walls  
Carlisle  
CA3 8UB

#### The trustees

Mrs V Ramsden (Resigned 19 August 2025)  
Miss K Sparkes-Mcsevich  
Mr J Munn

**Independent examiner** Mr R W Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

#### Structure, governance and management

The principal activity of the charitable company continues to be that of theatre management and production.

#### Method of Appointment or Election of Trustees

In accordance with Article 24, all officers and committee members shall be elected annually by membership.

#### Constitution

Carlisle Green Room Club Limited is a charitable company limited by guarantee incorporated in England & Wales, its company registration number being 01455286. The charitable company is also registered with the Charity Commission, its charity registration number being 516695. The charitable company was incorporated on 19 October 1979 and is governed by its Memorandum of Articles of Association on 17 July 1984.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

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

Year ended 30 April 2025

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#### Structure, governance and management *(continued)*

##### **Risk Management**

A formal risk assessment has been carried out and presented to the Trustees. The Trustees have introduced a risk assessment process and priority has been given to the potential impact and the likelihood of occurrence the charitable company may face..

##### **Objectives and activities**

##### **Objects**

The objects of the charitable company are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the arts, the arts of drama, dance, singing and music.

##### **Public Benefit**

The Trustees have considered the guidance published by the Charity Commission in relation to public benefit and confirm that their objects adhere to this guidance with the following statement:

'The charitable company was established to provide the opportunity to participate in the production of the art of drama, mime, dancing and music to all those who wish to take part. The charitable company also allows access to the arts by producing dramas which are available to the general public at minimal cost'.

##### **Achievements and performance**

Achievements and performance: During the financial year to 30 April 2025, the club has seen a small (though not insignificant) boost in ticket sales and on-the-night sales such as bar takings. Membership sales appear higher, however some of the increases have arisen due to errors in the previous year that resulted in some memberships not being collected (and recorded) until the current year. As a result of these errors, the club has initiated a new way of collecting the membership via Direct Debit, with memberships now being invoiced only on 1st May every year.

##### **Financial review**

The results are as expected with operations being back to full capacity and the general management of the theatre encouraging more use of the space, for example by increasing external hirings and events.

##### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### **Reserves Policy**

The free reserve of £10,000 has not changed from the previous year.

# **Carlisle Green Room Club Limited**

## **Company Limited by Guarantee**

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

**Year ended 30 April 2025**

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#### **Plans for future periods**

The club has decided to not host a February 2026 in-house performance in order to undertake significant repairs and maintenance to the theatre. We therefore expect to see a dip in profit for the future financial year, given there will be no turnover for this period but there will also be the costs of these repairs. The March 2025 performance will go ahead as usual.

#### **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 9 September 2025 and signed on behalf of the board of trustees by:

Mr J Munn  
Trustee

# **Carlisle Green Room Club Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Carlisle Green Room Club Limited**

**Year ended 30 April 2025**

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I report to the trustees on my examination of the financial statements of Carlisle Green Room Club Limited ('the charity') for the year ended 30 April 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).

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 R W Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	100	100	–
Charitable activities	6	67,942	67,942	65,552
Other trading activities	7	3,994	3,994	2,254
Investment income	8	1,164	1,164	29
Other income	9	32,192	32,192	30,315
<b>Total income</b>		<u>105,392</u>	<u>105,392</u>	<u>98,150</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	10	16,671	16,671	15,248
Expenditure on charitable activities	11	64,395	64,395	52,680
<b>Total expenditure</b>		<u>81,066</u>	<u>81,066</u>	<u>67,928</u>
<b>Net income and net movement in funds</b>		<u>24,326</u>	<u>24,326</u>	<u>30,222</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		173,033	173,033	142,811
<b>Total funds carried forward</b>		<u>197,359</u>	<u>197,359</u>	<u>173,033</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 7 to 14 form part of these financial statements.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	15	88,545	91,870
<b>Current assets</b>			
Stocks	16	1,000	1,480
Debtors	17	11,956	8,986
Cash at bank and in hand		98,589	80,029
		<u>111,545</u>	<u>90,495</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>2,731</u>	<u>9,332</u>
<b>Net current assets</b>		<u>108,814</u>	<u>81,163</u>
<b>Total assets less current liabilities</b>		<u>197,359</u>	<u>173,033</u>
<b>Net assets</b>		<u>197,359</u>	<u>173,033</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>197,359</u>	<u>173,033</u>
<b>Total charity funds</b>	19	<u>197,359</u>	<u>173,033</u>

For the year ending 30 April 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.

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2025, and are signed on behalf of the board by:

Mr J Munn  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 April 2025

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#### 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 West Walls Theatre, West Walls, Carlisle, CA3 8UB.

#### 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

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### 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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% reducing balance
Office Equipment	-	15% reducing balance

##### 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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

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.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

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 the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	100	100	—	—

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Ticket sales and theatre hire	67,942	67,942	65,552	65,552

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Subscriptions	3,594	3,594	1,504	1,504
Sponsorships	250	250	750	750
Raffle tickets	10	10	—	—
Wardrobe hire	140	140	—	—
	<u>3,994</u>	<u>3,994</u>	<u>2,254</u>	<u>2,254</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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#### 8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Bank interest receivable	£ <u>1,164</u>	£ <u>1,164</u>	£ <u>29</u>	£ <u>29</u>

#### 9. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Bar income	£ <u>32,192</u>	£ <u>32,192</u>	£ <u>30,315</u>	£ <u>30,315</u>

#### 10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Costs of other trading activities - Staging events	£ <u>16,671</u>	£ <u>16,671</u>	£ <u>15,248</u>	£ <u>15,248</u>

#### 11. Expenditure on charitable activities by activity type

	Support costs	Total funds 2025	Total fund 2024
Theatre Running Costs	£ 62,712	£ 62,712	£ 51,172
Governance costs	<u>1,683</u>	<u>1,683</u>	<u>1,508</u>
	<u>64,395</u>	<u>64,395</u>	<u>52,680</u>

#### 12. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>4,041</u>	<u>4,130</u>

#### 13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	150	150
Other assurance services	<u>150</u>	<u>150</u>
	<u>300</u>	<u>300</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 14. Trustee remuneration and expenses

Miss K Sparkes-McSevich, trustee, charged the charity £1,443, (2024-£1,201), in the year for accountancy services.

No other remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	<b>Total</b> £
<b>Cost</b>				
At 1 May 2024	125,000	90,898	2,033	217,931
Additions	–	–	716	716
<b>At 30 April 2025</b>	<u>125,000</u>	<u>90,898</u>	<u>2,749</u>	<u>218,647</u>
<b>Depreciation</b>				
At 1 May 2024	53,200	72,266	595	126,061
Charge for the year	1,900	1,846	295	4,041
<b>At 30 April 2025</b>	<u>55,100</u>	<u>74,112</u>	<u>890</u>	<u>130,102</u>
<b>Carrying amount</b>				
<b>At 30 April 2025</b>	<u>69,900</u>	<u>16,786</u>	<u>1,859</u>	<u>88,545</u>
At 30 April 2024	<u>71,800</u>	<u>18,632</u>	<u>1,438</u>	<u>91,870</u>

#### 16. Stocks

	<b>2025</b> £	2024 £
Bar Stock	<u>1,000</u>	<u>1,480</u>

#### 17. Debtors

	<b>2025</b> £	2024 £
Trade debtors	40	190
Prepayments and accrued income	10,936	8,496
Other debtors	980	300
	<u>11,956</u>	<u>8,986</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2025

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#### 18. Creditors: amounts falling due within one year

	<b>2025</b>	2024
	£	£
Trade creditors	1,291	8,372
Accruals and deferred income	<u>1,440</u>	<u>960</u>
	<u>2,731</u>	<u>9,332</u>

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2024	Income £	Expenditure £	At 30 April 2025
General funds	<u>173,033</u>	<u>105,392</u>	<u>(81,066)</u>	<u>197,359</u>

	At 1 May 2023	Income £	Expenditure £	At 30 April 2024
General funds	<u>142,811</u>	<u>98,150</u>	<u>(67,928)</u>	<u>173,033</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	88,545	88,545
Current assets	111,545	111,545
Creditors less than 1 year	<u>(2,731)</u>	<u>(2,731)</u>
<b>Net assets</b>	<u>197,359</u>	<u>197,359</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	91,870	91,870
Current assets	90,495	90,495
Creditors less than 1 year	<u>(9,332)</u>	<u>(9,332)</u>
<b>Net assets</b>	<u>173,033</u>	<u>173,033</u>

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# **Carlisle Green Room Club Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 30 April 2025**

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**The following pages do not form part of the financial statements.**

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 30 April 2025

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	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	100	—
<b>Charitable activities</b>		
Ticket sales and theatre hire	67,942	65,552
<b>Other trading activities</b>		
Subscriptions	3,594	1,504
Sponsorships	250	750
Raffle tickets	10	—
Wardrobe hire	140	—
	<u>3,994</u>	<u>2,254</u>
<b>Investment income</b>		
Bank interest receivable	1,164	29
<b>Other income</b>		
Bar income	32,192	30,315
	<u>105,392</u>	<u>98,150</u>
<b>Total income</b>		
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Purchases	16,671	15,248
<b>Expenditure on charitable activities</b>		
Purchases	12,564	12,934
Rent	8,906	4,630
Light and heat	10,981	12,493
Repairs and maintenance	13,607	5,262
Insurance	4,427	3,509
Other establishment	2,924	2,073
Legal and professional fees	1,683	1,508
Telephone	838	560
Other office costs	4,424	5,581
Depreciation	4,041	4,130
	<u>64,395</u>	<u>52,680</u>
<b>Total expenditure</b>	<u>81,066</u>	<u>67,928</u>

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# Carlisle Green Room Club Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 30 April 2025

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	2025	2024
	£	£
Net income	<u>24,326</u>	<u>30,222</u>

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2025

---

	2025 £	2024 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Staging events</b>		
Production Expenses	16,671	15,248
	<u>16,671</u>	<u>15,248</u>
<b>Costs of other trading activities</b>	<u>16,671</u>	<u>15,248</u>
<b>Expenditure on charitable activities</b>		
<b>Theatre Running Costs</b>		
<b>Support costs</b>		
Bar purchases	12,564	12,934
Wardrobe Rent	8,906	4,630
Light, heat and water	10,981	12,493
Repairs & maintenance	13,607	5,262
Insurance	4,427	3,509
Cleaning	2,924	2,073
Telephone	838	560
Other office costs	4,424	5,581
Depreciation	4,041	4,130
	<u>62,712</u>	<u>51,172</u>
<b>Governance costs</b>		
Accountancy fees	1,683	1,508
	<u>1,683</u>	<u>1,508</u>
<b>Expenditure on charitable activities</b>	<u>64,395</u>	<u>52,680</u>

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**CARLISLE GREEN ROOM CLUB LIMITED**

England & Wales - Charity number 516695

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# Accounts

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COMPANY REGISTRATION NUMBER: 01455286

CHARITY REGISTRATION NUMBER: 516695

**Carlisle Green Room Club Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 April 2024**

**GORDON CONSULTANCY LIMITED**

Chartered accountants

Briar Lea House

Brampton Road

Longtown

Carlisle

Cumbria

CA6 5TN

# Carlisle Green Room Club Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2024

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Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>
Notes to the detailed statement of financial activities	<b>17</b>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

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

Year ended 30 April 2024

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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 30 April 2024.

#### Reference and administrative details

**Registered charity name** Carlisle Green Room Club Limited

**Charity registration number** 516695

**Company registration number** 01455286

**Principal office and registered office** West Walls Theatre  
West Walls  
Carlisle  
CA3 8UB

#### The trustees

Mr D Wood	(Resigned 25 July 2023)
Mrs S White	(Resigned 25 July 2023)
Mrs V Ramsden	(Appointed 25 July 2023)
Miss K Sparkes-Mcsevich	(Appointed 25 July 2023)
Mr J Munn	(Appointed 25 July 2023)

**Independent examiner** Mr R W Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

#### Structure, governance and management

The principal activity of the charitable company continues to be that of theatre management and production.

#### Method of Appointment or Election of Trustees

In accordance with Article 24, all officers and committee members shall be elected annually by membership.

#### Constitution

Carlisle Green Room Club Limited is a charitable company limited by guarantee incorporated in England & Wales, its company registration number being 01455286. The charitable company is also registered with the Charity Commission, its charity registration number being 516695. The charitable company was incorporated on 19 October 1979 and its governed by its Memorandum of Articles of Association on 17 July 1984.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

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

Year ended 30 April 2024

---

#### Structure, governance and management *(continued)*

##### **Risk Management**

A formal risk assessment has been carried out and presented to the Trustees. The Trustees have introduced a risk assessment process and priority has been given to the potential impact and the likelihood of occurrence the charitable company may face..

##### **Objectives and activities**

##### **Objects**

The objects of the charitable company are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the arts, the arts of drama, dance, singing and music.

##### **Public Benefit**

The Trustees have considered the guidance published by the Charity Commission in relation to public benefit and confirm that their objects adhere to this guidance with the following statement:

'The charitable company was established to provide the opportunity to participate in the production of the art of drama, mime, dancing and music to all those who wish to take part. The charitable company also allows access to the arts by producing dramas which are available to the general public at minimal cost'.

##### **Achievements and performance**

Achievements and performance: During the financial year to 30.04.2024, the club has seen a strong boost in turnover due to an increase in external parties hiring the theatre for their productions, which have been popular with the local community. Ticket sales for the member-run productions have also seen a boost on the prior years, further highlighting the recovery of the aftermath of the Covid-19 period.

##### **Financial review**

During the year the charitable company has made a gain of £30,222 and has reserves carried forward for the forthcoming year of £173,033. The results are as expected with operations being back to full capacity and the general management of the theatre encouraging more use of the space, for example by increasing external hirings and events.

##### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### **Reserves Policy**

The original free reserve of £6,000 for a three month period has been increased to £10,000, in light of the club recently undertaking another rental agreement for extra wardrobe space (though this was after year end?) and also to acknowledge the effect of price increases due to inflation.

# **Carlisle Green Room Club Limited**

## **Company Limited by Guarantee**

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

**Year ended 30 April 2024**

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#### **Plans for future periods**

Since the previous report, the club has had too many obligations and productions planned in to consider any major overhauls regarding technical upgrades. It is, however, still in the pipeline. The club have also been considering using some of the reserves to purchase a commercial space to use as wardrobe, to reduce the overheads in the long term.

#### **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 5 September 2024 and signed on behalf of the board of trustees by:

Mr J Munn  
Trustee

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Carlisle Green Room Club Limited

Year ended 30 April 2024

---

I report to the trustees on my examination of the financial statements of Carlisle Green Room Club Limited ('the charity') for the year ended 30 April 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).

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 R W Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2024

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		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Charitable activities	5	65,552	65,552	55,512
Other trading activities	6	2,254	2,254	4,399
Investment income	7	29	29	–
Other income	8	30,315	30,315	15,795
<b>Total income</b>		<u>98,150</u>	<u>98,150</u>	<u>75,706</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	15,248	15,248	13,219
Expenditure on charitable activities	10,11	52,680	52,680	35,686
<b>Total expenditure</b>		<u>67,928</u>	<u>67,928</u>	<u>48,905</u>
<b>Net income and net movement in funds</b>		<u>30,222</u>	<u>30,222</u>	<u>26,801</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		142,811	142,811	116,010
<b>Total funds carried forward</b>		<u>173,033</u>	<u>173,033</u>	<u>142,811</u>

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

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The notes on pages 7 to 14 form part of these financial statements.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 April 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	16	91,870	94,905
<b>Current assets</b>			
Stocks	17	1,480	1,481
Debtors	18	8,986	5,764
Cash at bank and in hand		80,029	43,998
		<u>90,495</u>	<u>51,243</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>9,332</u>	<u>3,337</u>
<b>Net current assets</b>		<u>81,163</u>	<u>47,906</u>
<b>Total assets less current liabilities</b>		<u>173,033</u>	<u>142,811</u>
<b>Net assets</b>		<u>173,033</u>	<u>142,811</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>173,033</u>	<u>142,811</u>
<b>Total charity funds</b>	20	<u>173,033</u>	<u>142,811</u>

For the year ending 30 April 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.

These financial statements were approved by the board of trustees and authorised for issue on 5 September 2024, and are signed on behalf of the board by:

Mr J Munn  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 April 2024

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#### 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 West Walls Theatre, West Walls, Carlisle, CA3 8UB.

#### 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

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### 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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% reducing balance
Office Equipment	-	15% reducing balance

##### 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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2024

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

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.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

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 the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2024

---

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Ticket sales and theatre hire	<u>65,552</u>	<u>65,552</u>	<u>55,512</u>	<u>55,512</u>

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Subscriptions	1,504	1,504	1,984	1,984
Sponsorships	750	750	1,600	1,600
Raffle tickets	–	–	815	815
	<u>2,254</u>	<u>2,254</u>	<u>4,399</u>	<u>4,399</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>29</u>	<u>29</u>	<u>–</u>	<u>–</u>

#### 8. Other income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bar income	<u>30,315</u>	<u>30,315</u>	<u>15,795</u>	<u>15,795</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 April 2024

---

#### 9. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Costs of other trading activities - Staging events	15,248	15,248	13,219	13,219

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Support costs	52,680	52,680	35,686	35,686

#### 11. Expenditure on charitable activities by activity type

		<b>Total funds 2024 £</b>	Total fund 2023 £
	Support costs		
	£	£	£
Theatre Running Costs	51,172	51,172	35,179
Governance costs	1,508	1,508	507
	<u>52,680</u>	<u>52,680</u>	<u>35,686</u>

#### 12. Support costs

	Support costs £	<b>Total 2024 £</b>	Total 2023 £
Staff costs	37,434	37,434	37,434
Governance costs	4,779	4,779	4,779
	<u>42,213</u>	<u>42,213</u>	<u>42,213</u>

#### 13. Net income

Net income is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<u>4,130</u>	<u>4,240</u>

#### 14. Independent examination fees

	<b>2024 £</b>	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>300</u>	<u>300</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2024

---

#### 15. Trustee remuneration and expenses

Miss K Sparkes-McSevich, trustee, charged the charity £1,201 in the year for accountancy services.

No other remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	<b>Total</b> £
<b>Cost</b>				
At 1 May 2023	125,000	90,333	1,503	216,836
Additions	–	565	530	1,095
<b>At 30 April 2024</b>	<u>125,000</u>	<u>90,898</u>	<u>2,033</u>	<u>217,931</u>
<b>Depreciation</b>				
At 1 May 2023	51,300	70,237	394	121,931
Charge for the year	1,900	2,029	201	4,130
<b>At 30 April 2024</b>	<u>53,200</u>	<u>72,266</u>	<u>595</u>	<u>126,061</u>
<b>Carrying amount</b>				
<b>At 30 April 2024</b>	<u>71,800</u>	<u>18,632</u>	<u>1,438</u>	<u>91,870</u>
At 30 April 2023	<u>73,700</u>	<u>20,096</u>	<u>1,109</u>	<u>94,905</u>

#### 17. Stocks

	<b>2024</b> £	2023 £
Bar Stock	<u>1,480</u>	<u>1,481</u>

#### 18. Debtors

	<b>2024</b> £	2023 £
Trade debtors	190	78
Prepayments and accrued income	8,496	5,136
Other debtors	300	550
	<u>8,986</u>	<u>5,764</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 April 2024

---

#### 19. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	8,372	1,585
Accruals and deferred income	960	1,752
	<u>9,332</u>	<u>3,337</u>

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 May 2023	Income £	Expenditure £	At 30 April 2024
General funds	<u>142,811</u>	<u>98,150</u>	<u>(67,928)</u>	<u>173,033</u>

	At 1 May 2022	Income £	Expenditure £	At 30 April 2023
General funds	<u>116,010</u>	<u>75,706</u>	<u>(48,905)</u>	<u>142,811</u>

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	91,870	91,870
Current assets	90,495	90,495
Creditors less than 1 year	(9,332)	(9,332)
<b>Net assets</b>	<u>173,033</u>	<u>173,033</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	94,905	94,905
Current assets	51,243	51,243
Creditors less than 1 year	(3,337)	(3,337)
<b>Net assets</b>	<u>142,811</u>	<u>142,811</u>

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# **Carlisle Green Room Club Limited**

**Company Limited by Guarantee**

**Management Information**

**Year ended 30 April 2024**

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**The following pages do not form part of the financial statements.**

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 30 April 2024

---

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Ticket sales and theatre hire	65,552	55,512
<b>Other trading activities</b>		
Subscriptions	1,504	1,984
Sponsorships	750	1,600
Raffle tickets	–	815
	<u>2,254</u>	<u>4,399</u>
<b>Investment income</b>		
Bank interest receivable	29	–
<b>Other income</b>		
Bar income	30,315	15,795
<b>Total income</b>	<u>98,150</u>	<u>75,706</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Purchases	15,248	13,219
<b>Expenditure on charitable activities</b>		
Purchases	12,934	1,285
Rent	4,630	4,833
Light and heat	12,493	10,808
Repairs and maintenance	5,262	1,009
Insurance	3,509	3,566
Other establishment	2,073	1,513
Legal and professional fees	1,508	507
Telephone	560	1,314
Other office costs	5,581	6,611
Depreciation	4,130	4,240
	<u>52,680</u>	<u>35,686</u>
<b>Total expenditure</b>	<u>67,928</u>	<u>48,905</u>
<b>Net income</b>	<u>30,222</u>	<u>26,801</u>

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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2024

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	2024 £	2023 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Staging events</b>		
Production Expenses	15,248	13,219
	<u>15,248</u>	<u>13,219</u>
<b>Costs of other trading activities</b>	<u>15,248</u>	<u>13,219</u>
<b>Expenditure on charitable activities</b>		
<b>Theatre Running Costs</b>		
<b>Support costs</b>		
Bar purchases	12,934	1,285
Wardrobe Rent	4,630	4,833
Light, heat and water	12,493	10,808
Repairs & maintenance	5,262	1,009
Insurance	3,509	3,566
Cleaning	2,073	1,513
Telephone	560	1,314
Other office costs	5,581	6,611
Depreciation	4,130	4,240
	<u>51,172</u>	<u>35,179</u>
<b>Governance costs</b>		
Accountancy fees	1,508	507
	<u>1,508</u>	<u>507</u>
<b>Expenditure on charitable activities</b>	<u>52,680</u>	<u>35,686</u>

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**CARLISLE GREEN ROOM CLUB LIMITED**

England & Wales - Charity number 516695

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# Accounts

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COMPANY REGISTRATION NUMBER: 01455286

CHARITY REGISTRATION NUMBER: 516695

**Carlisle Green Room Club Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 April 2023**

# **Carlisle Green Room Club Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 30 April 2023**

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Independent examiner's report to the trustees	<b>4</b>	
Statement of financial activities (including income and expenditure account)		<b>5</b>
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# Carlisle Green Room Club Limited

## Company Limited by Guarantee

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

#### Year ended 30 April 2023

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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 30 April 2023 .

#### Reference and administrative details

<b>Registered charity name</b>	Carlisle Green Room Club Limited	
<b>Charity registration number</b>		516695
<b>Company registration number</b>		01455286
<b>Principal office and registered office</b>	West Walls Theatre West Walls Carlisle CA3 8UB	

#### The trustees

Mr D Wood	(Resigned 25 July 2023)
Mrs S White	(Resigned 25 July 2023)
Mrs V Ramsden	(Appointed 25 July 2023)
Miss K Sparkes-Mcsevich	(Appointed 25 July 2023)
Mr J Munn	(Appointed 25 July 2023)

#### Independent examiner

Mr R W Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

## **Structure, governance and management**

The principal activity of the charitable company continues to be that of theatre management and production.

## **Method of Appointment or Election of Trustees**

In accordance with Article 24, all officers and committee members shall be elected annually by membership.

## **Constitution**

Carlisle Green Room Club Limited is a charitable company limited by guarantee incorporated in England & Wales, its company registration number being 01455286 . The charitable company is also registered with the Charity Commission, its charity registration number being 516695 . The charitable company was incorporated on 19 October 1979 and its governed by its Memorandum of Articles of Association on 17 July 1984.

## **Risk Management**

A formal risk assessment has been carried out and presented to the Trustees. The Trustees have introduced a risk assessment process and priority has been given to the potential impact and the likelihood of occurrence the charitable company may face..

## **Objectives and activities**

### **Objects**

The objects of the charitable company are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the arts, the arts of drama, dance, singing and music.

### **Public Benefit**

The Trustees have considered the guidance published by the Charity Commission in relation to public benefit and confirm that their objects adhere to this guidance with the following statement:

'The charitable company was established to provide the opportunity to participate in the production of the art of drama, mime, dancing and music to all those who wish to take part. The charitable company also allows access to the arts by producing dramas which are available to the general public at minimal cost'.

## **Achievements and performance**

The year to 30th April 2022 was the first financial year operations were back to full capacity following the COVID-19 pandemic.

## **Financial review**

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **Financial Review**

During the year the charitable company has made a gain of £26,801 and has reserves carried forward for the forthcoming year of £142,811. The results are as expected with operations being back to full capacity and the general management of the theatre encouraging more use of the space, for example by increasing external hirings and events.

### **Reserves Policy**

The Trustees have reviewed the level of reserves held by the charitable company. The current policy of the Trustees is to accumulate the level of free reserves of the charitable company necessary to carry out the continual development of the premises at West Walls. The Trustees recognises that a free reserve of £6,000 would allow the charitable company to operate for a period of three months. The charitable company held free reserves of £25,000 at the reporting date.

**Plans for future periods**

Now that the pandemic and its subsequent effects seem to be over and the negative financial effect has been restored to pre-pandemic levels, the charitable company would like to focus its attention on upgrading assets and technology at its site in West Walls.

**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 5 September 2023 and signed on behalf of the board of trustees by:

Mr J Munn

Trustee

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Carlisle Green Room Club Limited Year ended 30 April 2023

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I report to the trustees on my examination of the financial statements of Carlisle Green Room Club Limited ('the charity') for the year ended 30 April 2023.

#### **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).

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 R W Gordon, FCA Independent Examiner

Briar Lea House Brampton Road Longtown Carlisle Cumbria CA6 5TN

5 September 2023

# Carlisle Green Room Club Limited

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 30 April 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	–	–	107
Charitable activities	6	55,512	55,512	32,509
Other trading activities	7	4,399	4,399	3,417
Other income	8	15,795	15,795	6,667
		-----	-----	-----
<b>Total income</b>		75,706	75,706	42,700
		-----	-----	-----
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	13,219	13,219	3,597
Expenditure on charitable activities	10,11	35,686	35,686	42,213
		-----	-----	-----
<b>Total expenditure</b>		48,905	48,905	45,810
		-----	-----	-----
<b>Net income/(expenditure) and net movement in funds</b>		26,801	26,801	( 3,110)
		-----	-----	-----
<b>Reconciliation of funds</b>				
Total funds brought forward		116,010	116,010	119,120
		-----	-----	-----
<b>Total funds carried forward</b>		142,811	142,811	116,010
		-----	-----	-----

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

# Carlisle Green Room Club Limited

## Company Limited by Guarantee

### Statement of Financial Position

30 April 2023

		2023	2022
	Note	£	£
<b>Fixed assets</b>			
Tangible fixed assets	16	94,905	98,345
<b>Current assets</b>			
Stocks	17	1,481	1,481
Debtors	18	5,764	2,133
Cash at bank and in hand		43,998	21,218
		51,243	24,832
<b>Creditors: amounts falling due within one year</b>	19	3,337	7,167
<b>Net current assets</b>		47,906	17,665
<b>Total assets less current liabilities</b>		142,811	116,010
<b>Net assets</b>		142,811	116,010
<b>Funds of the charity</b>			
Unrestricted funds		142,811	116,010
<b>Total charity funds</b>	20	142,811	116,010

For the year ending 30 April 2023 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.

These financial statements were approved by the board of trustees and authorised for issue on 5 September 2023 , and are signed on behalf of the board by:

Mr J Munn

Trustee

# **Carlisle Green Room Club Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

#### **Year ended 30 April 2023**

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##### **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 West Walls Theatre, West Walls, Carlisle, CA3 8UB.

##### **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**

There are no material uncertainties about the charity's ability to continue.

###### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented .

###### **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 .

## **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.

## **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. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

## **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:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% reducing balance
Office Equipment	-	15% reducing balance

## **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. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

## **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.

## Financial instruments

A financial asset or a financial liability is recognised only when the charity 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. 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. Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment. 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 the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Limited by guarantee

The company is limited by guarantee and does not have a share capital.

The liability of the members in the event of the company being liquidated is limited to £1 per member.

### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	—	—	107	107
	---	---	---	---

### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Ticket sales and theatre hire	55,512	55,512	32,509	32,509
	---	---	---	---

## 7. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Subscriptions	1,984	1,984	2,137	2,137
Sponsorships	1,600	1,600	—	—
Raffle tickets	815	815	1,280	1,280
	-----	-----	-----	-----
	4,399	4,399	3,417	3,417
	-----	-----	-----	-----

## 8. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bar income	15,795	15,795	6,667	6,667
	-----	-----	-----	-----

## 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Staging events	13,219	13,219	3,597	3,597
	-----	-----	-----	-----

## 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Support costs	35,686	35,686	42,213	42,213
	-----	-----	-----	-----

## 11. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Theatre Running Costs	35,179	35,179	37,434
Governance costs	507	507	4,779
	-----	-----	-----
	35,686	35,686	42,213
	-----	-----	-----

## 12. Support costs

	Support costs	Total 2023	Total 2022
	£	£	£
Staff costs	37,434	37,434	37,434
Governance costs	4,779	4,779	4,779
	-----	-----	-----
	42,213	42,213	42,213
	-----	-----	-----

## 13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	4,240	4,395
	-----	-----

#### 14. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	820
	—	—

#### 15. Trustee remuneration and expenses

Miss K Sparkes-McSevich, trustee, charged the charity £1,200 in the year for accountancy services.

No other remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 May 2022	125,000	89,533	1,503	216,036
Additions	—	800	—	800
	-----	-----	-----	-----
<b>At 30 April 2023</b>	125,000	90,333	1,503	216,836
	-----	-----	-----	-----
<b>Depreciation</b>				
At 1 May 2022	49,400	68,093	198	117,691
Charge for the year	1,900	2,144	196	4,240
	-----	-----	-----	-----
<b>At 30 April 2023</b>	51,300	70,237	394	121,931
	-----	-----	-----	-----
<b>Carrying amount</b>				
<b>At 30 April 2023</b>	73,700	20,096	1,109	94,905
	-----	-----	-----	-----
At 30 April 2022	75,600	21,440	1,305	98,345
	-----	-----	-----	-----

#### 17. Stocks

	2023	2022
	£	£
Bar Stock	1,481	1,481
	-----	-----

#### 18. Debtors

	2023	2022
	£	£
Trade debtors	78	—
Prepayments and accrued income	5,136	1,717
Other debtors	550	416
	-----	-----
	5,764	2,133
	-----	-----

#### 19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,585	—
Accruals and deferred income	1,752	7,167
	-----	-----
	3,337	7,167
	-----	-----

## 20. Analysis of charitable funds

### Unrestricted funds

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
General funds	116,010	75,706	(48,905)	142,811
	-----	-----	-----	-----

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
General funds	119,120	42,700	(45,810)	116,010
	-----	-----	-----	-----

### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	94,905	94,905
Current assets	51,243	51,243
Creditors less than 1 year	(3,337)	(3,337)
	-----	-----
<b>Net assets</b>	<b>142,811</b>	<b>142,811</b>
	-----	-----

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	98,345	98,345
Current assets	24,832	24,832
Creditors less than 1 year	(7,167)	(7,167)
	-----	-----
<b>Net assets</b>	<b>116,010</b>	<b>116,010</b>
	-----	-----

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**CARLISLE GREEN ROOM CLUB LIMITED**

England & Wales - Charity number 516695

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# Accounts

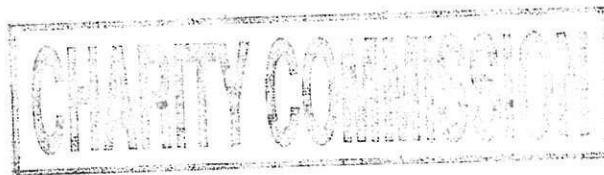
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CARLISLE GREEN ROOM CLUB LIMITED

UNAUDITED  
FINANCIAL STATEMENTS

30 APRIL 2022

(A company limited by guarantee)



**ArmstrongWatson<sup>®</sup>**

Accountants, Business & Financial Advisers

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

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**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 30 APRIL 2022**

<b>Trustees</b>	Mr D Wood, Chairman Mrs S White, Treasurer
<b>Company registered number</b>	01455286
<b>Charity registered number</b>	516695
<b>Registered office</b>	West Walls Theatre West Walls Carlisle CA3 8UB
<b>Secretary</b>	Ms A E Wilson
<b>Senior management team</b>	Mr J Metcalfe, President/Box Office Manager Mr D Wood, Chairman Mrs S White, Treasurer Mrs J Brier, Front of House Manager Mrs K Paterson, Bar Manager Mrs C Mooney, Box Office Manager
<b>Accountants</b>	Armstrong Watson Audit Limited Chartered Accountants Fairview House Victoria Place Carlisle Cumbria CA1 1HP
<b>Bankers</b>	Virgin Money 82 English Street Carlisle CA3 8HP
<b>Solicitors</b>	Atkinson Ritson 15 Fisher Street Carlisle Cumbria CA3 8RW

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**CHAIRMAN'S STATEMENT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

The chairman presents his statement for the period.

We cannot say that this hasn't been a busy year. It was unfortunate that events such as the Summer Fair were "rained off" so to speak, but I believe we raised around £100, which is not to be sniffed at. Our plays were a big hit with the audiences, as were the hirings, and the LTG Conference is now "full steam ahead" and will occupy us for the next six weeks. On top of that our panto is well into rehearsal; so we are very occupied at present.

The full run down of the LTG Conference has been submitted, reviewed and sent out to all members. I have completed the paperwork myself, eleven pages, which has been accepted and sent out also to all LTG representatives and Tim is going to send this same information out to all our members. A big thank you to Yvonne for casting her eye over this for me and we have had replies from 20 members already!! I would like to hold meetings with those who are involved, in order to put a timetable and deadlines forward and start the ball rolling for the final stages. We can sort this out when we do our date of the next meeting.

Autumn can be a sad month, especially when it comes to saying "Goodbye" It would sound facile to say, "where have the last six years gone", but in fact, this is exactly how I feel now, writing my valedictory notes before leaving the Chair at the GRC. I am so pleased that this has been a good year for the Green Room despite the fact that we are not quite getting the audiences back that we need in order to build up the coffers. This is a problem which is on the lips of all who are planning for the theatre and the good range of plays and musical items, as well as hirings, should hopefully predict a more profitable bank balance next year.

It's an odd farewell really as I was an "accidental" Chairman in more ways than one. Firstly, I stepped up when we had no Chair to do "the odd meeting or two"; and here I am six years later. Then I was supposed to do the standard four years as Chair and along came Covid. The extension of an extra two years has been useful for helping to conclude projects but I would sincerely recommend that this never happens again. However efficient the Chair, complacency slips in and respect is lost.

As it happens we look back on a very varied and rewarding year. As the first full year after the three lockdown periods we were a little stuck for directors and only four plays were predicted at the onset of the year. I must offer my thanks to Jason Munn for joining me to offer a second play; and so a full season of plays was presented. The last of these, "The Odd Couple" will co-incide with the northern regional conference of the Little Theatre Guild which is being held at the GRC and the Tithe barn, during the weekend of the 14th to 16th October.

I can't leave the hallowed, yet often lonely, Chair without acknowledging with grateful thanks, the members of the Executive Committees, past and present, who have supported me in everything that I have done. I have completed most of my goals and task objectives but I have only achieved this because of the teams that have believed in me. This was particularly evident during the negotiations for the demolition of the Central Plaza Hotel and the three lockdown periods, where I received full support of the entire theatre in order to make a smooth transit back to normality.

And so an era of Chairmanship will draw to a close. I offer my experience and full support to the new GRC Chairman, the Vice-Chairman and all members of the new Executive Committee. I am ready to help he, or she, in anyway that I can.

Very many thanks for all your very valuable support.

Name Mr D Wood  
Chairman



Date 18th October 2022

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

The Trustees present their annual report together with the financial statement for Carlisle Green Room Club Limited for the period 1 May 2021 to 30 April 2022. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The principal activity of the charitable company continues to be that of theatre management and production.

### **Objectives and Activities**

#### **POLICIES AND OBJECTIVES**

##### **Objects**

The objects of the charitable company are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the arts, the arts of drama, mime, dance, singing and music.

##### **Public Benefit**

The Trustees have considered the guidance published by the Charity Commission in relation to public benefit and confirm that their objects adhere to this guidance with the following statement:

'The charitable company was established to provide the opportunity to participate in the production of the art of drama, mime, dancing and music to all those who wish to take part. The charitable company also allows access to the arts by producing dramas which are available to the general public at minimal cost'.

### **Achievements and performance**

#### **REVIEW OF ACTIVITIES**

Following the easing of COVID restrictions the theatre put on its first production of the year in September 2021. The Christmas panto also went ahead this year together with three other performances.

At 30 April 2022 the membership of the charitable company totalled 126, comprising of 84 full members, 37 concessionary members, 3 life members and 2 junior associates.

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**Financial review**

**GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**FINANCIAL REVIEW**

During the year the charitable company has made a loss of £3,110 and has reserves carried forward for the forthcoming year of £116,010. The results are as expected with the closure of the theatre due to the pandemic for a good portion of the financial year, however costs were also minimised to reduce any effects to reserves during this time.

**RESERVES POLICY**

The Trustees have reviewed the level of reserves held by the charitable company. The current policy of the Trustees is to accumulate the level of free reserves of the charitable company necessary to carry out the continual development of the premises at West Walls.

The Trustees recognises that a free reserve of £5,000 would allow the charitable company to operate for a period of three months. The charitable company held free reserves of £17,665 at the reporting date.

**Structure, governance and management**

**CONSTITUTION**

Carlisle Green Room Club Limited is a charitable company limited by guarantee incorporated in England & Wales, its company registration number being 01455286. The charitable company is also registered with the Charity Commission, its charity registration number being 516695. The charitable company was incorporated on 19 October 1979 and is governed by its Memorandum and Articles of Association as amended on 17 July 1984.

**METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

In accordance with Article 24, all officers and committee members shall be elected annually by the membership.

**RISK MANAGEMENT**

A formal risk assessment has been carried out and presented to the Trustees. The Trustees have introduced a risk assessment process and priority has been given to the potential impact and the likelihood of occurrence the charitable company may face.

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**Plans for future periods**


**FUTURE DEVELOPMENTS**


The charitable company is monitoring the theatre hire schedule so that it does not detract or hinder our scheduled productions, with the focus for the coming year being on fund-raising to build up reserves that were diminished due to the Covid-19 pandemic.

**COVID-19**

On 11 March 2020 the World Health Organisation announced that COVID-19 was a global pandemic which led to enforced restrictions and business closures being introduced by the UK Government. At this time this led to the closure of the theatre which did not reopen to the public until September 2021. The Trustees have considered the ongoing impact on the operations and finances of the charity and have taken the time for business planning for the future. The charity has sufficient reserves to meet ongoing costs for the foreseeable future due to the decline in spending being incurred during this time. The Trustees therefore consider that the going concern basis is appropriate.

This report was approved by the Trustees, on 18/10/22 and signed on their behalf by:

  
.....  
**Mr D Wood**  
Trustee

  
.....  
**Mrs S White**  
Trustee

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**TRUSTEES' RESPONSIBILITIES STATEMENT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

The Trustees (who are also directors of Carlisle Green Room Club Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE GREEN ROOM CLUB LIMITED**  
**(the 'charitable company')**

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 30 April 2022.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charitable company (and 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 charitable 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 charitable company's accounts 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, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**Matter of concern - going concern**

As disclosed in note 1.6 to the accounts and in the Trustees' Report, the Trustees have assessed the going concern of the Charity. The Charity has recommenced productions following the COVID pandemic however footfall has not returned to levels seen post pandemic which may result in some productions operating at a loss. With the lack of certainty surrounding income levels and expenditure being incurred prior to production there is a risk that existing cash reserves may be fully utilised therefore a material uncertainty exists that may cast doubt on the Charity's ability to continue as a going concern.

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 30 APRIL 2022**

Signed: 

Dated: 1 November 2022

Karen Rae FCCA

**Armstrong Watson Audit Limited**

Chartered Accountants

Carlisle

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 APRIL 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>INCOME FROM:</b>				
Donations and legacies	2	3,524	3,524	18,558
Charitable activities	4	32,509	32,509	-
Other trading activities	3	6,667	6,667	459
<b>TOTAL INCOME</b>		<u>42,700</u>	<u>42,700</u>	<u>19,017</u>
<b>EXPENDITURE ON:</b>				
Charitable activities		45,810	45,810	34,102
<b>TOTAL EXPENDITURE</b>	7	<u>45,810</u>	<u>45,810</u>	<u>34,102</u>
<b>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		(3,110)	(3,110)	(15,085)
<b>NET MOVEMENT IN FUNDS</b>		(3,110)	(3,110)	(15,085)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		119,120	119,120	134,205
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>116,010</u></u>	<u><u>116,010</u></u>	<u><u>119,120</u></u>

The notes on pages 11 to 17 form part of these financial statements.

**CARLISLE GREEN ROOM CLUB LIMITED**

(A company limited by guarantee)

REGISTERED NUMBER: 01455286

**BALANCE SHEET  
AS AT 30 APRIL 2022**

	Note	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	9		<b>98,345</b>		101,746
<b>CURRENT ASSETS</b>					
Stocks	10	1,481		115	
Debtors	11	2,133		2,163	
Cash at bank and in hand		21,218		19,837	
		<u>24,832</u>		<u>22,115</u>	
<b>CREDITORS:</b> amounts falling due within one year	12	(7,167)		(4,741)	
<b>NET CURRENT ASSETS</b>			<u>17,665</u>		17,374
<b>NET ASSETS</b>			<u>116,010</u>		<u>119,120</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds	13		<u>116,010</u>		<u>119,120</u>
<b>TOTAL FUNDS</b>			<u>116,010</u>		<u>119,120</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

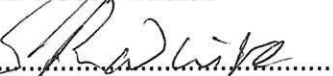
The Trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 18/10/22 and signed on their behalf, by:



.....  
Mr D Wood, Trustee



.....  
Mrs S White, Trustee

The notes on pages 11 to 17 form part of these financial statements.

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Green Room Club Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

At 30 April 2022 there were 126 members (2021 - 157) who had paid their subscriptions.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

**1.4 Income**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable. Subscriptions are included in income on a receipts basis.

**1.5 Expenditure**

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

Charitable activities and Governance costs are costs incurred on the charitable company's educational operations, including support costs and costs relating to the governance of the charitable company apportioned to charitable activities.

Expenditure has been charged to the income and expenditure account on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

All costs are allocated between the expenditure categories of the SOFA on a daily basis designed to reflect the usage of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as deemed by the trustees.

**CARLISLE GREEN ROOM CLUB LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**1. ACCOUNTING POLICIES (continued)**

**1.6 Going concern**

The Trustees have considered the on-going situation with regard the ongoing impact of the COVID-19 pandemic as part of their going concern assessment. The view of the Trustees is that, whilst they acknowledge the the pandemic still continues to have an economic impact of the finances of the Charity, the Trustees feel that the charity is well placed to negate the unique set of conditions currently facing the UK economy. The charity's current level of cash is small but positive and expenditure is anticipated to be in line with anticipated revenues receivable by the theatre. At the time of signing there are no budgets or cashflows prepared by the Trustees to demonstrate the planned income or expenditure for the next 12 months.

In reaching their conclusion, the Trustees have ultimately considered the cash flow requirements covering a period of 12 months from the date of sign off and after consideration of all factors, the Trustees continue to adopt the going concern basis in preparing the financial statements.

**1.7 Cash flow**

The charitable company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small charitable company.

**1.8 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	50 years straight line
Fixtures and fittings	-	10% reducing balance
Office equipment	-	15% reducing balance

**1.9 Operating leases**

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

**1.10 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**1. ACCOUNTING POLICIES (continued)**

**1.11 Taxation**

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Other donations	107	107	765
Costume hire and donations re costumes borrowed	-	-	6,665
Raffle tickets	1,280	1,280	-
Subscriptions	2,137	2,137	1,128
Business rates grant	-	-	10,000
	3,524	3,524	18,558
<i>Total 2021</i>	18,558	18,558	

**3. FUNDRAISING INCOME**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Bar income	6,667	6,667	459
	459	459	
<i>Total 2021</i>	459	459	

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Ticket sales and theatre hire	32,509	32,509	-
	32,509	32,509	-

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**5. DIRECT COSTS**

	Activities £	Total 2022 £	Total 2021 £
Production expenses	3,597	3,597	-

**6. SUPPORT COSTS**

	Activities £	Total 2022 £	Total 2021 £
Bar purchases	1,540	1,540	1,085
Wardrobe rent	3,950	3,950	3,950
Light, heat and water	16,439	16,439	11,692
Postage, stationery and advertising	2,133	2,133	304
Repairs and maintenance	1,444	1,444	2,058
Insurance	4,250	4,250	4,440
Cleaning	1,515	1,515	710
Accountancy fees	3,946	3,946	3,900
Website costs	40	40	-
Telephone	360	360	230
Licences and subscriptions	651	651	105
Sundry expenses	717	717	173
Independent examination fees	820	820	820
Registrar of Companies	13	13	13
Depreciation	4,395	4,395	4,622
	42,213	42,213	34,102
	42,213	42,213	34,102
<i>Total 2021</i>	34,102	34,102	
	34,102	34,102	

**7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Theatre activities	4,395	41,415	45,810	34,102
	4,395	41,415	45,810	
<i>Total 2021</i>	4,622	29,480	34,102	
	4,622	29,480	34,102	

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**8. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	4,395	4,622

During the year, no Trustees received any remuneration (2021 - £NIL).

The charity had no employees during the year (2021 - same).

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost/Valuation</b>				
At 1 May 2021	125,000	89,533	509	215,042
Additions	-	-	994	994
At 30 April 2022	125,000	89,533	1,503	216,036
<b>Depreciation</b>				
At 1 May 2021	47,500	65,711	85	113,296
Charge for the year	1,900	2,382	113	4,395
At 30 April 2022	49,400	68,093	198	117,691
<b>Net book value</b>				
At 30 April 2022	75,600	21,440	1,305	98,345
At 30 April 2021	77,500	23,822	424	101,746

Included in land and buildings is freehold land at valuation of £30,000 (2021 - £30,000), which is not depreciated. Freehold property was revalued on 10 October 1996 by Messrs Carigiet Cowen, Chartered Surveyors, on the basis of the open market value for existing use. The Trustees believe this valuation remains appropriate.

**10. STOCKS**

	2022 £	2021 £
Bar stock and consumables	1,481	115

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

**11. DEBTORS**

	2022	2021
	£	£
Other debtors	416	-
Prepayments and accrued income	1,717	2,163
	2,133	2,163

**12. CREDITORS: Amounts falling due within one year**

	2022	2021
	£	£
Accruals and deferred income	7,167	4,741
	7,167	4,741

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 May 2021	Income	Expenditure	Balance at 30 April 2022
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	119,120	42,700	(45,810)	116,010
	119,120	42,700	(45,810)	116,010

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 May 2020	Income	Expenditure	Balance at 30 April 2021
	£	£	£	£
General Funds	134,205	19,017	(34,102)	119,120
	134,205	19,017	(34,102)	119,120

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 May 2021	Income	Expenditure	Balance at 30 April 2022
	£	£	£	£
General funds	119,120	42,700	(45,810)	116,010
	119,120	42,700	(45,810)	116,010

**CARLISLE GREEN ROOM CLUB LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**13. STATEMENT OF FUNDS (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 May 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 April 2021</i>
	£	£	£	£
General funds	134,205	19,017	(34,102)	119,120
	<u>134,205</u>	<u>19,017</u>	<u>(34,102)</u>	<u>119,120</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2022</b>	<b>Total funds 2022</b>
	£	£
Tangible fixed assets	98,345	98,345
Current assets	24,832	24,832
Creditors due within one year	(7,167)	(7,167)
	<u>116,010</u>	<u>116,010</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<i>Unrestricted funds 2021</i>	<i>Total funds 2021</i>
	£	£
Tangible fixed assets	101,746	101,746
Current assets	22,115	22,115
Creditors due within one year	(4,741)	(4,741)
	<u>119,120</u>	<u>119,120</u>

**15. RELATED PARTY TRANSACTIONS**

No member of the Executive Committee has any interest in any contract entered into by the charitable company.

