

Registered number  
02699332

# Bournemouth Little Theatre Club Limited

## Report and Unaudited Accounts

For the Year Ended  
30 June 2025

The Club is a limited liability company registered in England and Wales. The accounts are prepared in accordance with the Companies Act 2006 and the Financial Reporting Standard for Small and Medium-Sized Entities (FRS 102) issued by the Financial Reporting Council. The accounts are prepared on a going concern basis. The Club has no subsidiaries or associated companies. The accounts are prepared on an accruals basis. The Club has no financial instruments. The Club has no contingent liabilities. The Club has no commitments. The Club has no related party transactions. The Club has no significant accounting policies. The Club has no significant accounting estimates. The Club has no significant accounting judgments. The Club has no significant accounting uncertainties. The Club has no significant accounting risks. The Club has no significant accounting opportunities. The Club has no significant accounting challenges. The Club has no significant accounting issues. The Club has no significant accounting concerns. The Club has no significant accounting problems. The Club has no significant accounting deficiencies. The Club has no significant accounting weaknesses. The Club has no significant accounting strengths. The Club has no significant accounting assets. The Club has no significant accounting liabilities. The Club has no significant accounting equity. The Club has no significant accounting income. The Club has no significant accounting expenses. The Club has no significant accounting profits. The Club has no significant accounting losses. The Club has no significant accounting surpluses. The Club has no significant accounting deficits. The Club has no significant accounting surpluses. The Club has no significant accounting deficits. The Club has no significant accounting surpluses. The Club has no significant accounting deficits.



The Club is a limited liability company registered in England and Wales. The accounts are prepared in accordance with the Companies Act 2006 and the Financial Reporting Standard for Small and Medium-Sized Entities (FRS 102) issued by the Financial Reporting Council. The accounts are prepared on a going concern basis. The Club has no subsidiaries or associated companies. The accounts are prepared on an accruals basis. The Club has no financial instruments. The Club has no contingent liabilities. The Club has no commitments. The Club has no related party transactions. The Club has no significant accounting policies. The Club has no significant accounting estimates. The Club has no significant accounting judgments. The Club has no significant accounting uncertainties. The Club has no significant accounting risks. The Club has no significant accounting opportunities. The Club has no significant accounting challenges. The Club has no significant accounting issues. The Club has no significant accounting concerns. The Club has no significant accounting problems. The Club has no significant accounting deficiencies. The Club has no significant accounting weaknesses. The Club has no significant accounting strengths. The Club has no significant accounting assets. The Club has no significant accounting liabilities. The Club has no significant accounting equity. The Club has no significant accounting income. The Club has no significant accounting expenses. The Club has no significant accounting profits. The Club has no significant accounting losses. The Club has no significant accounting surpluses. The Club has no significant accounting deficits. The Club has no significant accounting surpluses. The Club has no significant accounting deficits. The Club has no significant accounting surpluses. The Club has no significant accounting deficits.

**Bournemouth Little Theatre Club Limited**

**Registered number: 02699332**

**Charity Registration number: 1019571**

**Directors' and Trustees Report**

The directors and trustees present their report and accounts for the year ended 30 June 2025.

**Registered Office and operational address**

11 Jameson Road  
Bournemouth  
BH9 2QD

**Directors and Trustees**

The following persons served as directors during the year:

M Hammill  
G Jones  
L S Jones  
A H Stoddart  
T E Fearon  
C Burr  
A D Smyth

**Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated on 23 March 1992 and registered as a charity on 31 March 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of a winding up, members are each required to contribute an amount not exceeding £1.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council of Management.

All trustees, on election, are made aware of their responsibilities under company and charity law.

The council has conducted a review of the major risks to which the charity is exposed. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of volunteers and visitors to the theatre.

Council members are elected by the membership at the Annual General Meeting, at which one third of the existing Council members retire by rotation, in order of length of service. The Chairman and Officers are elected by and from the elected Council members.

There are no related parties which require disclosure in the accounts.

**Public benefit disclosures**

The charity welcomes and encourages public participation in all aspects of its productions, as well as providing a year-round programme of productions, play readings and workshops. Due consideration has been given to the Charity Commission's guidance on the Public Benefit requirement under the Charities Act 2011.

**Objectives and activities**

The purpose and principal activity of the charity is the maintenance and improvement of Bournemouth Little Theatre and the production of plays therein.

**Bournemouth Little Theatre Club Limited**

**Registered number:** 02699332

**Charity Registration number:** 1019571

**Directors' and Trustees Report**

**Achievements and performance**

Bournemouth Little Theatre Club Ltd put on six high quality productions under the theme of 'Six of the Best' of classic British plays. They all attracted strong audience numbers – five of the six sold out (three with an additional matinee performance) and the sixth attracted an audience of 92% capacity.

There were also three external theatre hires during the year which were well supported.

These combined ensured a very healthy financial result for the year.

Two planned investments in the theatre infrastructure were made during the year (totalling £14,831). The first was the installation of new bar shutters in the bar/green room, with glass doors giving a modern feel to the room. The second was the installation of air conditioning/heating units in the auditorium and bar/green room which will enhance our audiences experience at Bournemouth Little Theatre.

**Financial review**

The statement of financial activities shows a net profit of £10,930, a substantial improvement over the previous year £4,665. This despite bearing a larger depreciation charge caused by depreciation of the new assets.

The severe economic climate once again caused an increase in theatre running costs (excluding depreciation) of 8%. Notwithstanding this, reserves now stand at £69,178.

**Reserves policy**

Reserves are held to enable operations to continue at the current level, and are considered adequate for this purpose.

**Plans for future periods**

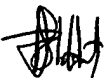
Some of the theatre space needs repair and repainting and this work will be undertaken by unpaid volunteers.

Six productions are planned.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 12 October 2025 and signed on its behalf.



A H Stoddart  
Director and Trustee

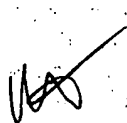
**Bournemouth Little Theatre Club Limited**

**Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Bournemouth Little Theatre Club Limited for the year ended 30 June 2025 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.



Michael Farley & Associates Limited  
Chartered Accountants  
Suite 9 Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
Dorset  
BH1 3DH

12 October 2025

**Bournemouth Little Theatre Club Limited**  
**Statement of Financial Activities**  
**for the year ended 30 June 2025**

	2025 £	2024 £
<b>Incoming and endowments from:</b>		
Donations and legacies	84	11
Charitable activities - fundraising income	48,484	35,797
Subscriptions	1,985	1,687
Investments	358	331
Hire of rooms	2,915	
Other		736
	<u>53,826</u>	<u>38,562</u>
<b>Expenditure on:</b>		
Charitable activities - fundraising costs	10,328	8,087
Administrative expenses	32,568	25,810
	<u>42,896</u>	<u>33,897</u>
<b>Net income/(expenditure)</b>	<u>10,930</u>	<u>4,665</u>
<b>Net movement in funds</b>	<u>10,930</u>	<u>4,665</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	58,248	53,583
<b>Total funds carried forward</b>	<u>69,178</u>	<u>58,248</u>

**Bournemouth Little Theatre Club Limited****Registered number:** 02699332**Balance Sheet  
as at 30 June 2025**

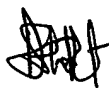
	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	3	17,661	9,320
<b>Current assets</b>			
Stocks		955	943
Debtors	4	2,754	2,398
Cash at bank and in hand		49,428	46,754
		<u>53,137</u>	<u>50,095</u>
<b>Creditors: amounts falling due within one year</b>	5	(1,620)	(1,167)
<b>Net current assets</b>		<u>51,517</u>	<u>48,928</u>
<b>Net assets</b>		<u>69,178</u>	<u>58,248</u>
<b>Capital and reserves</b>			
Profit and loss account		69,178	58,248
<b>Shareholders' funds</b>		<u>69,178</u>	<u>58,248</u>

The directors and trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



A H Stoddart  
Director

Approved by the board on 12 October 2025

**Bournemouth Little Theatre Club Limited**  
**Statement of Cash Flows**  
**for the year ended 30 June 2025**

	2025 £	2024 £
<b>Operating activities</b>		
Profit for the financial year	10,930	4,665
Adjustments for:		
Depreciation	6,490	1,645
Increase in stocks	(12)	(5)
Increase in debtors	(356)	(922)
Increase in creditors	453	(89)
	<u>17,505</u>	<u>5,294</u>
<b>Cash generated by operating activities</b>	<u>17,505</u>	<u>5,294</u>
<b>Investing activities</b>		
Payments to acquire tangible fixed assets	(14,831)	(6,549)
<b>Cash used in investing activities</b>	<u>(14,831)</u>	<u>(6,549)</u>
<b>Net cash generated</b>		
Cash generated by operating activities	17,505	5,294
Cash used in investing activities	(14,831)	(6,549)
<b>Net cash generated</b>	<u>2,674</u>	<u>(1,255)</u>
Cash and cash equivalents at 1 July	46,754	48,009
<b>Cash and cash equivalents at 30 June</b>	<u>49,428</u>	<u>46,754</u>
<b>Cash and cash equivalents comprise:</b>		
Cash at bank	49,428	46,754
	<u>49,428</u>	<u>46,754</u>

**Bournemouth Little Theatre Club Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Incoming Resources***

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

***Fund accounting***

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

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and fittings	15% reducing balance basis
Air conditioning units	20% straight line
New lighting desk	15% straight line

***Resources expended***

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any Value Added Tax as this is not recoverable by the charity.

Administration expenditure includes all expenditure not directly related to the running of the theatre or fundraising ventures.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Bournemouth Little Theatre Club Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**Leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

**2 Trustee remuneration and benefits**

	2025	2024
	£	£
Total reimbursed expenses	<u>4,285</u>	<u>3,593</u>

A total of 3 Trustees were reimbursed for goods and services purchased on behalf of the company at cost.

**3 Tangible fixed assets**

	Plant and machinery etc £
<b>Cost</b>	
At 1 July 2024	45,942
Additions	<u>14,831</u>
At 30 June 2025	<u>60,773</u>
<b>Depreciation</b>	
At 1 July 2024	36,622
Charge for the year	<u>6,490</u>
At 30 June 2025	<u>43,112</u>
<b>Net book value</b>	
At 30 June 2025	<u>17,661</u>
At 30 June 2024	<u>9,320</u>

**4 Debtors**

	2025	2024
	£	£
Prepayments	<u>2,754</u>	<u>2,398</u>

**Bournemouth Little Theatre Club Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2025**

**5 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals	1,620	1,167

**6 Other financial commitments**

	2025	2024
	£	£
Total future minimum payments under non-cancellable operating leases	11,353	10,912

**7 Other information**

Bournemouth Little Theatre Club Limited is a private company limited by shares and incorporated in England. Its registered office is:  
 11 Jameson Road  
 Bournemouth  
 Dorset  
 BH9 2QD