

**BARNSELY THEATRE TRUST (1998) LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2021**

**COMPANY NUMBER 2851763 (ENGLAND & WALES)**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**Reference and Administrative Information**

Company registration number	2851763
Charity registration number	1026352
Registered office	The Lamproom Theatre Westgate Barnsley S70 2DX
Operational address	The Lamproom Theatre Westgate Barnsley South Yorkshire S70 2DX
Trustees	J N Kelly - Chairperson R Caile J Dyer W Fisher I Hey D Love J Miccoli G Myers C Smith R Walton
Independent Examiner	C W Dix Limited Accountants & Business Advisors 4 Silkwood Court Wakefield WF5 9TP
Bankers	Lloyds TSB Market Hill Barnsley South Yorkshire S70 2PP

The trustees, who are also directors of the charity for the purposes of the Companies Act, have pleasure in presenting their report and financial statements of the company for the year ended 30 September 2021.

### **GOVERNING DOCUMENT**

Barnsley Theatre Trust (1998) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th September 1998. It is registered as a charity with the Charity Commission. The Company currently has thirteen trustees each of whom agree to contribute £10 in the event of the charity winding up.

### **RECRUITMENT AND APPOINTMENT OF TRUSTEE BOARD**

The Company may from time to time by ordinary resolution increase or decrease the number of trustees on the Board.

### **TRUSTEES INDUCTION AND TRAINING**

Each new trustee is given two educational booklets:

- "Directors & Secretaries guide" booklet GBA1 issued by Companies House educates trustees on the legal duties and responsibilities of the company director under company law.
- "Charities & Fund raising" booklet CC20 issued by Charities Commission ensures trustees are aware of the legal duties and responsibilities under Charity law.

In addition each trustee is made aware of the management structure and decision making processes of the Trust.

### **ORGANISATIONAL STRUCTURE**

The Company currently has a Board of Trustees consisting of thirteen members who set Company policy. In addition six people are employed who implement Company policy on a day to day basis.

### **RISK MANAGEMENT**

The trustees have a risk management strategy which comprises of an annual review of the risks the charity may face. Particular attention has focused on financial risks arising from fire, health and safety of audience and artists and management of performing rights.

### **OBJECTS OF CHARITY**

The object of the trust is to promote and advance theatrical arts within and for the entire community of Barnsley and the surrounding area.

### **PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

The principal activity of the trust is that of promoting, maintaining, improving and advancing education particularly by the promotion and production of the arts in Barnsley.

**CHAIRMAN'S STATEMENT AND ANNUAL REVIEW**

I would like to begin this year's annual review by paying tribute to the retiring directors of the Trust. I would like to place on record our sincere gratitude to those individuals. One, in particular, Mr I D Potter who has served diligently since the creation of the Trust in 1998. Ill health led to his reluctant decision to retire and we wish him well for the future.

I wish, also, to welcome several new Trustees who have already illustrated their desire to further the company's good fortunes for years to come. In particular, Mr G Myers who has supported the theatre for many years and has now brought his considerable accountancy skills onto the trust.

I must also note that our longstanding theatre manager, Mrs R Pearson, also decided to retire last summer. We wish her well.

2021 was, as everyone knows, a very difficult year but I am delighted to report that our autumn season (which is not included in the attached financial accounts) was a resounding success and our annual pantomime proved, once again, to be fiscally most beneficial.

I must thank Mr P Shepherd, the box-office and backstage staff, and all the volunteers for a wonderful, encouraging and heartening end to the year. I am delighted to note that this year's spring season has also been very successful and the lost pandemic revenues are being replenished.

We remain indebted to our wonderful in-house theatre companies for the wonderful productions that they place before our audiences and the excellent contributions that they donate to the Trust. In keeping with technological improvements and a desire to reduce Greenhouse gasses and our own ongoing electricity expenses, we are replacing our old stage lighting with new, modern, state of the art LED lighting. Almost the entire cost of this process is being met with by donations from the tireless Friends of The Lamproom Theatre Group. Details will be noted in our next set of annual accounts.

## **FINANCIAL REVIEW**

The trading results for the year, and the company's financial position at the end of the year are shown in the attached financial statements.  
The balance of surplus for the year will be added to reserves and carried forward to the following year.

## **INVESTMENT POWERS AND POLICY**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

## **FUTURE DEVELOPMENTS AND EVENTS SINCE THE END OF THE YEAR**

The long term financial objective of the Trust is the repayment of the company loan taken to acquire the Lamproom Theatre building. We will strive to achieve this objective but the control of costs and continued trading profit is of primary importance.  
No significant events have taken place since the year end.

## **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustee board should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustee Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustee Board is 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.

## **MEMBERS OF THE TRUSTEE BOARD**

Members of the Trustee Board, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Registered office:  
The Lamproom Theatre  
Westgate  
Barnsley  
S70 2DX**

**Signed by order of the trustees on 25 July 2022**



**J N Kelly**

**BARNSELY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>					
Grants	3	68,111	-	68,111	32,400
Donations		7,240	-	7,240	26,056
Interest receivable		319	-	319	3,483
Incoming resources from activities for generating funds	4	52,402	-	52,402	221,173
<b>TOTAL INCOMING RESOURCES</b>		<u>128,072</u>	<u>-</u>	<u>128,072</u>	<u>283,112</u>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	11,592	-	11,592	83,226
Cost of charitable activities	6	159,829	-	159,829	158,323
Governance costs	7	13,899	-	13,899	20,491
<b>TOTAL RESOURCES EXPEND</b>	8	<u>185,320</u>	<u>-</u>	<u>185,320</u>	<u>262,040</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		(57,248)	-	(57,248)	21,072
<b>TRANSFERS BETWEEN FUNDS</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		(57,248)	-	(57,248)	21,072
Balance brought forward at 1 October 2020		<u>282,669</u>	<u>-</u>	<u>282,669</u>	<u>261,597</u>
Balance carried forward at 30 September 2021		<u>225,421</u>	<u>-</u>	<u>225,421</u>	<u>282,669</u>

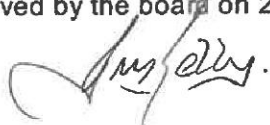
**BARNESLEY THEATRE TRUST (1998) LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2021**

6.

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		373,297		395,058
<b>Current assets</b>					
Stocks		1,048		1,048	
Debtors	13	3,754		5,339	
Cash at bank and in hand		151,210		213,824	
		<u>156,012</u>		<u>220,211</u>	
<b>Creditors</b> Amounts falling due within one year	14	<u>15,043</u>		<u>34,413</u>	
<b>Net current assets</b>			<u>140,969</u>		<u>185,798</u>
<b>Total assets less current liabilities</b>			<u>514,266</u>		<u>580,856</u>
<b>Creditors</b> Amounts falling due after more than one year	15		<u>(57,854)</u>		<u>(67,196)</u>
<b>Net assets</b>			<u>456,412</u>		<u>513,660</u>
<b>Funds of the charity</b>					
Unrestricted funds			225,421		282,669
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			<u>456,412</u>		<u>513,660</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 30 September 2021. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 30 September 2021 and of its deficit for the year then ended in accordance with the requirements of section 396 and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 25 July 2022 and are signed on its behalf.



**J N Kelly**  
**Trustee**

The notes on pages 7 to 11 form part of these financial statements.

## **1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and Charities Act 2011. Bamsley Theatre Trust (1998) Limited constitutes a public benefit entity as defined by FRS 102.

### **Grants receivable**

Grants receivable are credited to the Statement of Financial Activities in the year to which they relate.

### **Donations**

Donations are included in the statement of financial activities in the year in which they are received.

### **Interest receivable**

Interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

### **Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

### **Freehold property**

Freehold property is stated at valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Freehold property	2% per annum straight line basis
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### **Other tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their estimated useful lives on the following bases:

Leasehold property	10% per annum straight line basis
Fixtures and fittings	15% per annum reducing balance basis

### **Operating leases**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### **Fund accounting**

Funds held by the charity are either:

- Unrestricted income: these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted income: these are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Once these restrictions have been met, the remaining balance is transferred to the general fund.

**2. TURNOVER**

The turnover and surplus is attributable to the one principal activity of the company.  
The turnover was all in the United Kingdom.

**3. GRANTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Grants received	38,843	-	38,843	10,000
Other Coronavirus Grant Income	29,268	-	29,268	22,400
	<u>68,111</u>	<u>0</u>	<u>68,111</u>	<u>32,400</u>

**4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other income	13,761	-	13,761	29,983
Bar income	11,815	-	11,815	31,389
Ticket sales	8,055	-	8,055	137,163
Theatre rental	18,771	-	18,771	22,638
	<u>52,402</u>	<u>-</u>	<u>52,402</u>	<u>221,173</u>

**5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Merchandising and bar expenses	5,699	-	5,699	17,944
Production expenses	5,893	-	5,893	65,282
	<u>11,592</u>	<u>-</u>	<u>11,592</u>	<u>83,226</u>

**6. COSTS OF CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Wages, salaries and national insurance	95,553	-	95,553	85,718
Rates & water	500	-	500	1,557
Light & heat	5,255	-	5,255	9,504
Sundry & cleaning	5,430	-	5,430	8,416
Repairs & maintenance	3,952	-	3,952	5,170
Computer costs	4,923	-	4,923	1,801
Printing, postage, stationery & advertising	17,257	-	17,257	18,861
Insurance	2,603	-	2,603	2,919
Telephone	-	-	-	21
Depreciation	24,356	-	24,356	24,356
	<u>159,829</u>	<u>-</u>	<u>159,829</u>	<u>158,323</u>

**7. GOVERNANCE COSTS**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Independent Examiner's fees	6,624	-	6,624	6,132
Stocktake fees	-	-	-	563
Bank processing and paypal charges	5,473	-	5,473	11,877
Loan interest	1,802	-	1,802	1,919
	<u>13,899</u>	<u>-</u>	<u>13,899</u>	<u>20,491</u>

**8. TOTAL RESOURCES EXPENDED**

	Staff Costs £	Depreciation £	Other Costs £	Total Costs 2021 £	Total Costs 2020 £
Costs of charitable activities	95,553	24,356	39,920	159,829	135,923
Trading costs of goods sold and other costs	-	-	11,592	11,592	83,226
Governance costs	-	-	13,899	13,899	20,491
	<u>95,553</u>	<u>24,356</u>	<u>65,411</u>	<u>185,320</u>	<u>239,640</u>

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	2021 £	2020 £
Depreciation	<u>24,356</u>	<u>24,356</u>

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	95,553	85,718
	<u>          </u>	<u>          </u>

The average number of people to carry out the company's operations was 6 (2020: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2020: 72) volunteers assisted with the day to day operations of the company.

**11. TAXATION**

The company is a registered charity and is not liable to corporation tax.

**12. TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>			
At 1 October 2020	280,000	286,633	566,633
Additions	-	2,599	2,599
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2021	280,000	289,232	569,232
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 October 2020	5,599	165,976	171,575
Charge for period	5,604	18,756	24,360
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2021	11,203	184,732	195,935
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 30 September 2021	268,797	104,500	373,297
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 September 2020	274,401	120,657	395,058
	<u>          </u>	<u>          </u>	<u>          </u>

The freehold land and buildings were revalued to £280,000 on 30 September 2019 by Wilbys, an independent firm of chartered surveyors, on an open market existing use basis. If the freehold land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost	129,782	129,782
Accumulated depreciation	(69,708)	(66,708)
	<u>          </u>	<u>          </u>
	60,074	63,074
	<u>          </u>	<u>          </u>

**BARNSELY THEATRE TRUST (1998) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

11.

**13. DEBTORS: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	195
Other debtors	3,754	4,652
Prepayments and accrued income	-	492
	<u>3,754</u>	<u>5,339</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	13,624	13,624
Trade creditors	729	19,911
Other taxes and social security	690	878
Accruals & deferred income	-	-
	<u>15,043</u>	<u>34,413</u>

**15. CREDITORS: Amounts falling after one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	<u>57,854</u>	<u>67,196</u>

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

	<b>Tangible Fixed Assets</b>	<b>Other Assets (Liabilities)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted funds	142,306	83,115	225,421
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	<u>373,297</u>	<u>83,115</u>	<u>456,412</u>

**17. REVALUATION RESERVE**

	<b>Total</b>
	<b>£</b>
Balance at 1 October 2020	230,991
Revaluation movement	-
	<u>230,991</u>
Balance at 30 September 2021	<u>230,991</u>

**BARNSELY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12.

	Note	2021		2020	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		8,055		9,628	
Pantomime sales		-		127,535	
Booking fees		5,451		7,314	
Bar takings		11,815		31,389	
Ice cream income		1,990		15,424	
Programme adverts		245		1,440	
Donations		7,240		26,056	
100 club income		6,075		5,805	
Theatre rental		18,771		22,638	
Sundry income		-		-	
			59,642		247,229
<b>Cost of sales</b>					
Opening stock		1,048		2,049	
Bar purchases		5,012		10,836	
Ice cream purchases		687		6,107	
Pantomime expenses		-		55,520	
Theatre and show expenses		3,838		4,425	
Volunteer expenses		1,790		3,612	
Fees and licenses		265		1,725	
Closing stock		(1,048)		(1,048)	
			11,592		83,226
<b>Gross profit</b>			48,050		164,003
<b>Other income</b>					
Grant income and other income		38,843		10,000	
Other coronavirus grant income		29,268		22,400	
Bank interest received and gift aid		319		3,483	
			68,430		35,883
			116,480		199,886
<b>Administration expenses</b>	1		173,728		178,814
<b>Net Profit</b>			(57,248)		21,072

**BARNSELY THEATRE TRUST (1998) LIMITED  
 NOTES TO THE TRADING AND PROFIT AND LOSS ACCOUNT  
 FOR THE YEAR ENDED 30 SEPTEMBER 2021**

13.

**1. ADMINISTRATIVE COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages	95,553	85,718
Rent and rates	500	1,557
Light and heat	5,255	9,504
Insurance	2,603	2,919
100 club expenses	3,900	3,100
Advertising	8,725	6,722
Motor and travel expenses	857	249
Repairs and renewals	3,952	5,170
Computer costs	4,923	1,801
Cleaning	271	959
Printing and stationery	3,140	7,900
Postage	5,392	4,239
Telephone	-	21
Accountancy fees	6,624	6,132
Stocktake fees	-	563
Bank card processing charges and machine rental	4,731	5,271
Ticketsolve charges	742	6,606
Bank loan interest	1,802	1,919
Sundry expenses	402	4,108
Depreciation	24,356	24,356
	<u>173,728</u>	<u>178,814</u>

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES ON THE  
FINANCIAL STATEMENTS OF BARNSELY THEATRE TRUST (1998) LIMITED**

We report on the accounts of Bamsley Theatre Trust (1998) Limited for the year ended 30 September 202

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under sections 144 and 145 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- \* examine the accounts (under section 145(3) of the 2011 Act);
- \* to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5) of the 2011 Act; and
- \* to state whether particular matters have come to our attention.

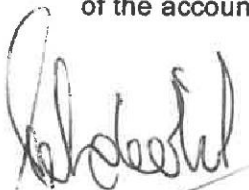
**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

- (1) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - \* to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**C W Dix Limited**  
**Accountants & Business Advisors**

4 Silkwood Court  
Wakefield  
WF5 9TP