

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

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2023**

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

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**BARNSELY THEATRE TRUST (1998) LIMITED  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**BARNSELY THEATRE TRUST (1998) LIMITED  
OFFICERS AND PROFESSIONAL ADVISERS**

1.

**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 W Fisher I Hey D Love J Miccoli C Smith J Upson R Walton G Myers Resigned 31 March 2023
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

**BARNSELEY THEATRE TRUST (1998) LIMITED  
THE TRUSTEES' REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2.

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 2023.

**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 nine 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.

## **ANNUAL REVIEW**

The Trust and the Lamproom Theatre have enjoyed a very busy and, I am happy to report, a successful year.

Business was brisk throughout and we have managed to expand audience numbers by offering a wider range of programme activities. This has continued into the current year with our Christmas Pantomime being very profitable and well received by audiences and critics alike.

As stated in previous Annual Reviews, our aim is to provide Barnsley audiences with theatrical presentations of a high standard. We intend to create a legacy that will survive and serve generations of local people. I must also provide a special word of gratitude to our many volunteers and donors. The contributions of these individuals cannot be overstated.

## **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**

After a great deal of discussion and consultation, we have introduced a new theatre management structure. A Theatre Manager with extensive management experience in other fields now heads up our in house team. A Creative Manager has been appointed with the specific task of planning and coordinating the theatre's wide range of seasonal events. Other management roles include Technical Manager, Bar Manager and Front of House Manager. This structure has been operative for many months and is functioning well.

## **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**

25/06/2024



**J N Kelly**

**BARNSLEY THEATRE TRUST (1998) LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>					
Grants	3	-	-	-	13,347
Donations		60,385	-	60,385	11,209
Interest receivable		9	-	9	1
Incoming resources from activities for generating funds	4	348,001	-	348,001	303,470
<b>TOTAL INCOMING RESOURCES</b>		<b>408,395</b>	<b>-</b>	<b>408,395</b>	<b>328,027</b>
<b>CHARITABLE EXPENDITURE</b>					
Trading cost of goods sold and other costs	5	137,267	-	137,267	114,221
Cost of charitable activities	6	241,627	-	241,627	221,366
Governance costs	7	27,919	-	27,919	13,899
<b>TOTAL RESOURCES EXPENDED</b>	8	<b>406,813</b>	<b>-</b>	<b>406,813</b>	<b>349,486</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS</b>		<b>1,582</b>	<b>-</b>	<b>1,582</b>	<b>(41,650)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>1,582</b>	<b>-</b>	<b>1,582</b>	<b>(41,650)</b>
Balance brought forward at 1 October 2022		183,771	-	183,771	225,421
Balance carried forward at 30 September 2023		185,353	-	185,353	183,771

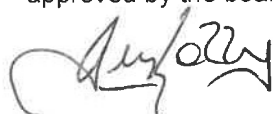
**BARNSELY THEATRE TRUST (1998) LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER 2023**

6.

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		355,733		371,677
<b>Current assets</b>					
Stocks		1,048		1,048	
Debtors	13	-		7,177	
Cash at bank and in hand		96,083		52,392	
		-----		-----	
		97,131		60,617	
<b>Creditors:</b> Amounts falling due within one year	14	36,520		10,360	
		-----		-----	
<b>Net current assets</b>			60,611		50,257
			-----		-----
<b>Total assets less current liabilities</b>			416,344		421,934
<b>Creditors:</b> Amounts falling due after more than one year	15		-		(7,172)
			-----		-----
<b>Net assets</b>			416,344		414,762
			-----		-----
<b>Funds of the charity</b>					
Unrestricted funds			185,353		183,771
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			-----		-----
			416,344		414,762
			-----		-----

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 2023. 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 2023 and of its loss 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 25/06/2024 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. Barnsley 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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Grants received	-	-	-	13,347
	-----	-----	-----	-----

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Other income	45,305	-	45,305	45,515
Bar income	67,119	-	67,119	54,779
Ticket sales	159,592	-	159,592	152,361
Theatre rental	75,985	-	75,985	50,815
	-----	-----	-----	-----
	348,001	-	348,001	303,470
	-----	-----	-----	-----

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Merchandising and bar expenses	43,631	-	43,631	33,477
Production expenses	93,636	-	93,636	80,744
	-----	-----	-----	-----
	137,267	-	137,267	114,221
	-----	-----	-----	-----

**6. COSTS OF CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Wages, salaries and national insurance	132,372	-	132,372	126,047
Rates & water	1,754	-	1,754	1,848
Light & heat	24,758	-	24,758	14,620
Sundry & cleaning	5,548	-	5,548	8,090
Repairs & maintenance	6,138	-	6,138	1,151
Computer costs	2,217	-	2,217	1,955
Printing, postage, stationery & advertising	42,357	-	42,357	43,387
Insurance	3,399	-	3,399	2,992
Telephone	1,140	-	1,140	-
Depreciation	21,944	-	21,944	21,276
	-----	-----	-----	-----
	241,627	-	241,627	221,366
	-----	-----	-----	-----

**7. GOVERNANCE COSTS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Independent Examiner's fees	3,732	-	3,732	6,792
Stocktake fees	-	-	-	40
Bank processing and paypal charges	22,780	-	22,780	25,349
Loan interest	1,407	-	1,407	1,909
	-----	-----	-----	-----
	27,919	-	27,919	34,090
	-----	-----	-----	-----

**8. TOTAL RESOURCES EXPENDED**

	<b>Staff Costs £</b>	<b>Depreciation £</b>	<b>Other Costs £</b>	<b>Total Costs 2023 £</b>	<b>Total Costs 2022 £</b>
Costs of charitable activities	85,718	21,944	48,249	155,911	155,243
Trading costs of goods sold and other costs	-	-	137,267	137,267	114,221
Governance costs	-	-	27,919	27,919	34,090
	-----	-----	-----	-----	-----
	85,718	21,944	213,435	321,097	303,554
	-----	-----	-----	-----	-----

**9. OPERATING SURPLUS**

Operating surplus is stated after charging:

	<b>2023 £</b>	<b>2022 £</b>
Depreciation	21,944	21,276
	-----	-----

**10. PARTICULARS OF EMPLOYEES**

The aggregate payroll costs of the above were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	132,372	126,047
	-----	-----

The average number of people to carry out the company's operations was 6 (2022: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2022: 71) 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 2022	280,000	308,888	588,888
Additions	-	6,000	6,000
	-----	-----	-----
At 30 September 2023	280,000	314,888	594,888
	-----	-----	-----
<b>DEPRECIATION</b>			
At 1 October 2022	16,807	200,404	217,211
Charge for period	5,600	16,344	21,944
	-----	-----	-----
At 30 September 2023	22,407	216,748	239,155
	-----	-----	-----
<b>NET BOOK VALUE</b>			
At 30 September 2023	257,593	98,140	355,733
	-----	-----	-----
At 30 September 2022	263,193	108,484	371,677
	-----	-----	-----

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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cost	129,782	129,782
Accumulated depreciation	(75,300)	(72,708)
	-----	-----
	54,482	57,074
	-----	-----

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	2,511
Other debtors	-	-
Prepayments and accrued income	-	4,666
	-----	-----
	-	7,177
	-----	-----

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	6,700	7,568
Trade creditors	27,479	-
Other taxes and social security	1,800	2,364
Accruals & deferred income	541	428
	-----	-----
	36,520	10,360
	-----	-----

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (secured)	-	7,172
	-----	-----

**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	137,146	38,419	175,565
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	-----	-----	-----
	368,137	38,419	406,556
	-----	-----	-----

**17. REVALUATION RESERVE**

	<b>Total</b>
	<b>£</b>
Balance at 1 October 2022	230,991
Revaluation movement	-
	-----
Balance at 30 September 2023	230,991
	-----

**BARNESLEY THEATRE TRUST (1998) LIMITED  
TRADING AND PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12.

	Note	2023		2022	
		£	£	£	£
<b>Turnover</b>					
Ticket sales		1,488		19,991	
Pantomime sales		158,104		132,370	
Booking fees		22,395		22,163	
Bar takings		67,119		54,779	
Ice cream income		17,280		17,592	
Programme adverts		150		-	
Donations		60,385		11,209	
100 club income		5,480		5,760	
Theatre rental		75,985		50,815	
Sundry income		-		-	
		-----		-----	
			408,386		314,679
<b>Cost of sales</b>					
Opening stock		1,048		1,048	
Bar purchases		32,852		24,710	
Ice cream purchases		10,779		8,767	
Pantomime expenses		61,659		56,682	
Theatre and show expenses		26,947		21,205	
Volunteer expenses		186		693	
Fees and licenses		4,844		2,164	
Closing stock		(1,048)		(1,048)	
		-----		-----	
			137,267		114,221
			-----		-----
<b>Gross profit</b>			271,119		200,458
<b>Other income</b>					
Grant income and other income		-		13,347	
Bank interest received and gift aid		9		1	
		-----		-----	
			9		13,348
			-----		-----
			271,128		213,806
<b>Administration expenses</b>	1		269,546		255,456
			-----		-----
<b>Net (Loss) Profit</b>			1,582		(41,650)
			-----		-----

**1. ADMINISTRATIVE COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages	132,372	126,047
Rent and rates	1,754	1,848
Light and heat	24,758	14,620
Insurance	3,399	2,992
100 club expenses	2,900	3,000
Advertising	40,208	39,846
Motor and travel expenses	166	376
Repairs and renewals	6,138	1,151
Computer costs	2,217	1,955
Cleaning	1,354	1,927
Printing and stationery	2,134	3,526
Postage	15	15
Legal fees	1,140	-
Accountancy fees	3,732	6,792
Stocktake fees		40
Bank card processing charges and machine rental	11,221	12,368
Ticketsolve charges	11,559	12,981
Bank loan interest	1,407	1,909
Sundry expenses	1,128	2,787
Depreciation	21,944	21,276
	-----	-----
	269,546	255,456
	-----	-----

**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 Barnsley Theatre Trust (1998) Limited for the year ended 30 September 2022

**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.

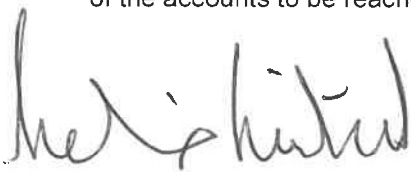
**Basis of independent examiner's report**

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

25/06/2024