

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

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 SEPTEMBER 2024

COMPANY NUMBER 2851763 (ENGLAND & WALES)

**BARNSELY THEATRE TRUST (1998) LIMITED
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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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
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

**BARNSELY THEATRE TRUST (1998) LIMITED
THE TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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 2024.

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.

We have managed to expand audience numbers by offering a wider range of programme activities. As a result we have seen record levels of income which has continued into the current year with the Pantomime being more profitable than in any previous year..

As stated in previous Annual Reviews, our aim is to provide Barnsley audiences with theatrical presentations of a high standard. We continue to strive 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.

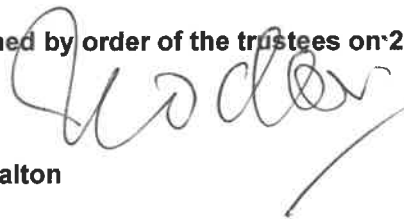
MEMBERS OF THE TRUSTEE BOARD

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 26 June 2025

R Walton



BARNSELY THEATRE TRUST (1998) LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5.

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Grants	3	-	-	-	-
Donations		29,632	-	29,632	60,385
Interest receivable		8	-	8	9
Incoming resources from activities for generating funds	4	426,160	-	426,160	348,001
TOTAL INCOMING RESOURCES		<u>455,800</u>	<u>-</u>	<u>455,800</u>	<u>408,395</u>
CHARITABLE EXPENDITURE					
Trading cost of goods sold and other costs	5	127,379	-	127,379	137,267
Cost of charitable activities	6	251,735	-	251,735	240,487
Governance costs	7	32,693	-	32,693	29,059
TOTAL RESOURCES EXPENDED	8	<u>411,807</u>	<u>-</u>	<u>411,807</u>	<u>406,813</u>
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR BEFORE TRANSFERS		43,993	-	43,993	1,582
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		43,993	-	43,993	1,582
Exceptional item	8	27,736	-	27,736	-
		<u>16,257</u>	<u>-</u>	<u>16,257</u>	<u>1,582</u>
Balance brought forward at 1 October 2023		185,353	-	185,353	183,771
Balance carried forward at 30 September 2024		<u>201,610</u>	<u>-</u>	<u>201,610</u>	<u>185,353</u>

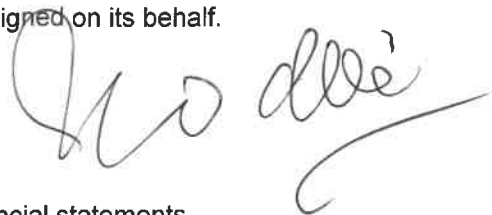
BARNSELEY THEATRE TRUST (1998) LIMITED
BALANCE SHEET AS AT 30 SEPTEMBER 2024

6.

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		360,477		355,733
Current assets					
Stocks		1,908		1,048	
Debtors	13	2,400		-	
Cash at bank and in hand		81,211		96,083	
		85,519		97,131	
Creditors: Amounts falling due within one year	14	13,395		36,520	
Net current assets			72,124		60,611
Total assets less current liabilities			432,601		416,344
Creditors: Amounts falling due after more than one year	15		-		-
Net assets			432,601		416,344
Funds of the charity					
Unrestricted funds			201,610		185,353
Restricted funds			-		-
Revaluation reserve			230,991		230,991
			432,601		416,344

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 2024. 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 2024 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 on 26 June 2025 and are signed on its behalf.



R Walton
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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants received	-	-	-	-
	-----	-----	-----	-----

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Other income	50,744	-	50,744	45,305
Bar income	99,353	-	99,353	67,119
Ticket sales	152,923	-	152,923	159,592
Theatre rental	123,140	-	123,140	75,985
	-----	-----	-----	-----
	426,160	-	426,160	348,001
	-----	-----	-----	-----

5. TRADING COSTS OF GOODS SOLD AND OTHER COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Merchandising and bar expenses	49,979	-	49,979	43,631
Production expenses	77,400	-	77,400	93,636
	-----	-----	-----	-----
	127,379	-	127,379	137,267
	-----	-----	-----	-----

6. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages, salaries and national insurance	147,664	-	147,664	132,372
Rates & water	1,579	-	1,579	1,754
Light & heat	19,005	-	19,005	24,758
Sundry & cleaning	6,701	-	6,701	5,548
Repairs & maintenance	5,922	-	5,922	6,138
Computer costs	1,150	-	1,150	2,217
Printing, postage, stationery & advertising	41,568	-	41,568	42,357
Telephone	1,037	-	1,037	-
Insurance	2,365	-	2,365	3,399
Depreciation	24,744	-	24,744	21,944
	-----	-----	-----	-----
	251,735	-	251,735	240,487
	-----	-----	-----	-----

7. GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent Examiner's fees	4,530	-	4,530	3,732
Legal fees (see note 8)	-	-	-	1,140
Bank processing and paypal charges	26,990	-	26,990	22,780
Loan interest	1,173	-	1,173	1,407
	<u>32,693</u>	<u>-</u>	<u>32,693</u>	<u>29,059</u>

8. TOTAL RESOURCES EXPENDED

	Staff Costs £	Depreciation £	Other Costs £	Total Costs 2024 £	Total Costs 2023 £
Costs of charitable activities	147,664	24,744	79,327	251,735	240,487
Trading costs of goods sold and other costs	-	-	127,379	127,379	137,267
Governance costs	-	-	32,693	32,693	29,059
	<u>147,664</u>	<u>24,744</u>	<u>239,399</u>	<u>411,807</u>	<u>406,813</u>
Exceptional item	-	-	27,736	27,736	-

The exceptional item is a result of a legal claim made by a former employee and includes legal costs incurred in dealing with this matter.

9. OPERATING SURPLUS

Operating surplus is stated after charging:

	2024 £	2023 £
Depreciation	<u>24,744</u>	<u>21,944</u>

10. PARTICULARS OF EMPLOYEES

The aggregate payroll costs of the above were:

	2024	2023
	£	£
Wages and salaries	147,664	132,372
	-----	-----

The average number of people to carry out the company's operations was 6 (2023: 6). No employee received emoluments of more than £60,000. During the year a total of 71 (2023: 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

	Freehold Property £	Fixtures & Fittings £	Total £
COST OR VALUATION			
At 1 October 2023	280,000	314,888	594,888
Additions	-	29,488	29,488
	-----	-----	-----
At 30 September 2024	280,000	344,376	624,376
	-----	-----	-----
DEPRECIATION			
At 1 October 2023	22,407	216,748	239,155
Charge for period	5,600	19,144	24,744
	-----	-----	-----
At 30 September 2024	28,007	235,892	263,899
	-----	-----	-----
NET BOOK VALUE			
At 30 September 2024	251,993	108,484	360,477
	-----	-----	-----
At 30 September 2023	257,593	98,140	355,733
	-----	-----	-----

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:

	2024	2023
	£	£
Cost	129,782	129,782
Accumulated depreciation	(77,892)	(75,300)
	-----	-----
	51,890	54,482
	-----	-----

13. DEBTORS: Amounts falling due within one year

	2024	2023
	£	£
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	2,400	-
	<u>2,400</u>	<u>-</u>

14. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts (secured)	-	6,700
Trade creditors	11,595	27,479
Other taxes and social security	1,800	1,800
Accruals & deferred income	-	541
	<u>13,395</u>	<u>36,520</u>

15. CREDITORS: Amounts falling after one year

	2024	2023
	£	£
Bank loans and overdrafts (secured)	-	-
	<u>-</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Other Assets (Liabilities) £	Total £
Unrestricted funds	129,486	72,124	201,610
Restricted funds	-	-	-
Revaluation reserve	230,991	-	230,991
	<u>360,477</u>	<u>72,124</u>	<u>432,601</u>

17. REVALUATION RESERVE

	Total £
Balance at 1 October 2023	230,991
Revaluation movement	-
	<u>230,991</u>
Balance at 30 September 2024	<u>230,991</u>

**BARNSELY THEATRE TRUST (1998) LIMITED
TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

12.

	Note	2024		2023	
		£	£	£	£
Turnover					
Ticket sales		1,385		1,488	
Pantomime sales		151,538		158,104	
Booking fees		26,304		22,395	
Bar takings		99,353		67,119	
Ice cream income		19,820		17,280	
Programme adverts		-		150	
Donations		29,632		60,385	
100 club income		4,620		5,480	
Theatre rental		123,140		75,985	
Sundry income		-		-	
		-----		-----	
			455,792		408,386
Cost of sales					
Opening stock		1,048		1,048	
Bar purchases		40,124		32,852	
Ice cream purchases		10,715		10,779	
Pantomime expenses		51,355		61,659	
Theatre and show expenses		23,257		26,947	
Volunteer expenses		-		186	
Fees and licenses		2,788		4,844	
Closing stock		(1,908)		(1,048)	
		-----		-----	
			127,379		137,267
			-----		-----
Gross profit			328,413		271,119
Other income					
Grant income and other income		-		-	
Bank interest received and gift aid		8		9	
		-----		-----	
			8		9
			-----		-----
			328,421		271,128
Administration expenses	1		284,428		269,546
Exceptional Item			27,736		
			-----		-----
Net (Loss) Profit			16,257		1,582
			-----		-----

1. ADMINISTRATIVE COSTS

	2024	2023
	£	£
Wages	147,664	132,372
Rent and rates	1,579	1,754
Light and heat	19,005	24,758
Insurance	2,365	3,399
100 club expenses	1,400	2,900
Advertising	37,743	40,208
Motor and travel expenses	148	166
Repairs and renewals	5,922	6,138
Computer costs	1,150	2,217
Cleaning	4,411	1,354
Printing and stationery	3,825	2,134
Postage	-	15
Telephone	1,037	-
Legal fees	-	1,140
Accountancy fees	4,530	3,732
Bank card processing charges and machine rental	12,924	11,221
Ticketsolve charges	14,066	11,559
Bank loan interest	1,173	1,407
Sundry expenses	742	1,128
Depreciation	24,744	21,944
	-----	-----
	284,428	269,546
	-----	-----

**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 2024

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.

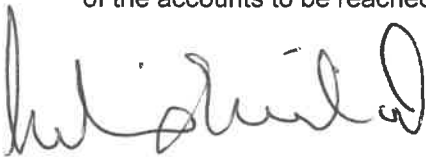
Basis of independent examiner's report

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

26 June 2025