

The Little Theatre Cleadon

Charity No. 500334

Trustees' Report and Unaudited Accounts

30 April 2022

The Little Theatre Cleadon  
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The trustees present their report with the unaudited financial statements of the charity for the year ended 30 April 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 500334

Trustees

The following trustees served during the year:

D. Beston

M. Burns

A. Chapman

M. Kram

I. Lawson-Smith

S. McDonnell

Accountants

TPA Connect Ltd

#### OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to promote an interest in drama and theatre skills by the study of plays and by public productions.

The charity has returned to theatrical productions during the year following closure due to COVID 19

The main activities undertaken to further the charity's purposes for the public benefit are the production of plays. The trustees consider that they have given due consideration to the Charity Commission's guidance on the public benefit requirement.

#### ACHIEVEMENTS AND PERFORMANCE

The financial results are as shown in the reports on pages 5 to 13.

The charity made a small deficit for the period. Reserves totalled £92,199, compared with £92,133 in the previous year.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Little Theatre Cleadon  
Trustees Annual Report  
Signed on behalf of the charity's trustees

I. Lawson-Smith  
Trustee  
20 April 2023

Independent Examiner's Report to the trustees of The Little Theatre Cleadon

I report to the trustees on my examination of the financial statements of The Little Theatre Cleadon for the year ended 30 April 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Trevor Hogg  
Chartered Accountant  
TPA Connect Ltd  
38 Stanhope Road  
South Shields  
NE33 4BT

20 April 2023

The Little Theatre Cleadon  
Statement of Financial Activities  
for the year ended 30 April 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	2	20,314	20,314	20,685
Charitable activities	3	5,177	5,177	1,500
Other trading activities	4	3,518	3,518	-
Other	5	-	-	800
Total		29,009	29,009	22,985
Expenditure on:				
Raising funds	6	985	985	90
Charitable activities	7	1,163	1,163	1,613
Other	8	26,795	26,795	22,935
Total		28,943	28,943	24,638
Net gains on investments		-	-	-
Net income/(expenditure)	9	66	66	(1,653)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		66	66	(1,653)
Other gains and losses				
Net movement in funds		66	66	(1,653)
Reconciliation of funds:				
Total funds brought forward		92,133	92,133	93,786
Total funds carried forward		92,199	92,199	92,133

The Little Theatre Cleadon

Balance Sheet

at 30 April 2022

Charity No. 500334

		2022	2021
		£	£
Fixed assets			
Tangible assets	11	64,549	66,191
		<u>64,549</u>	<u>66,191</u>
Current assets			
Cash at bank and in hand		27,650	25,942
		<u>27,650</u>	<u>25,942</u>
Net current assets		27,650	25,942
Total assets less current liabilities		<u>92,199</u>	<u>92,133</u>
Net assets excluding pension asset or liability		<u>92,199</u>	<u>92,133</u>
Total net assets		<u><u>92,199</u></u>	<u><u>92,133</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		92,199	92,133
		<u>92,199</u>	<u>92,133</u>
Reserves	12		
Total funds		<u><u>92,199</u></u>	<u><u>92,133</u></u>

Approved by the trustees on 20 April 2023

And signed on their behalf by:

I. Lawson-Smith

Trustee

20 April 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

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

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	0% Not depreciated
Fixtures and fittings	20% Reducing balance

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Government Grants	9,350	9,350	20,685
Other Grants	10,260	10,260	-
Donations	704	704	-
	<u>20,314</u>	<u>20,314</u>	<u>20,685</u>

3 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Ticket Sales	1,865	1,865	293
Members' subscriptions	642	642	492
Patrons' fees	1,750	1,750	665
Theatre hire	920	920	50
	<u>5,177</u>	<u>5,177</u>	<u>1,500</u>

4 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bar Income	3,518	3,518	-
	<u>3,518</u>	<u>3,518</u>	<u>-</u>

5 Other income

	Total 2022	Total 2021
	£	£
Car park income	-	800
	<u>-</u>	<u>800</u>

6 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Fundraising trading costs</i>			
Bar Income	985	985	90
	<u>985</u>	<u>985</u>	<u>90</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Ticket Sales	1,163	1,163	1,613
	<u>1,163</u>	<u>1,163</u>	<u>1,613</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Premises costs	15,589	15,589	19,029
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,643	1,643	2,054
General administrative costs	6,603	6,603	1,852
Legal and professional costs	2,960	2,960	-
	<u>26,795</u>	<u>26,795</u>	<u>22,935</u>

9 Net income/(expenditure) before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,643	2,054

10 Staff costs

The charity does not have employees

11 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Total
	£	£	£
Cost or revaluation			
At 1 May 2021	57,977	27,776	85,753
At 30 April 2022	<u>57,977</u>	<u>27,776</u>	<u>85,753</u>
Depreciation and impairment			
At 1 May 2021	-	19,561	19,561
Depreciation charge for the year	-	1,643	1,643
At 30 April 2022	<u>-</u>	<u>21,204</u>	<u>21,204</u>
Net book values			
At 30 April 2022	<u>57,977</u>	<u>6,572</u>	<u>64,549</u>
At 30 April 2021	<u>57,977</u>	<u>8,215</u>	<u>66,192</u>

12 Movement in funds

	At 1 May 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 30 April 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	92,133	29,009	(28,943)	92,199
Total funds	<u>92,133</u>	<u>29,009</u>	<u>(28,943)</u>	<u>92,199</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	64,549	64,549
Net current assets	27,650	27,650
	<u>92,199</u>	<u>92,199</u>

The Little Theatre Cleadon  
Detailed Statement of Financial Activities  
for the year ended 30 April 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Government Grants	9,350	9,350	20,685
Other Grants	10,260	10,260	-
Donations	704	704	-
	<u>20,314</u>	<u>20,314</u>	<u>20,685</u>
Charitable activities			
Ticket Sales	1,865	1,865	293
Members' subscriptions	642	642	492
Patrons' fees	1,750	1,750	665
Theatre hire	920	920	50
	<u>5,177</u>	<u>5,177</u>	<u>1,500</u>
Other trading activities			
Bar Income	3,518	3,518	-
	<u>3,518</u>	<u>3,518</u>	<u>-</u>
Other			
Car park income	-	-	800
	<u>-</u>	<u>-</u>	<u>800</u>
Total income and endowments	29,009	29,009	22,985
Expenditure on:			
Costs of other trading activities			
Bar Income	985	985	90
	<u>985</u>	<u>985</u>	<u>90</u>
Total of expenditure on raising funds	985	985	90
Charitable activities			
Ticket Sales	1,163	1,163	1,613
	<u>1,163</u>	<u>1,163</u>	<u>1,613</u>
Total of expenditure on charitable activities	1,163	1,163	1,613
Premises costs			
Light, heat and power	2,060	2,060	981
Premises repairs and maintenance	13,529	13,529	18,048
	<u>15,589</u>	<u>15,589</u>	<u>19,029</u>
General administrative costs, including depreciation and amortisation			

The Little Theatre Cleadon  
Detailed Statement of Financial Activities

Depreciation of Fixtures and fittings	1,643	1,643	2,054
Equipment expensed	3,483	3,483	-
General insurances	924	924	845
Subscriptions	977	977	70
Sundry expenses	831	831	571
Telephone, fax and broadband	388	388	366
	<u>8,246</u>	<u>8,246</u>	<u>3,906</u>
Legal and professional costs			
Other legal and professional costs	2,960	2,960	-
	<u>2,960</u>	<u>2,960</u>	<u>-</u>
Total of expenditure of other costs	<u>26,795</u>	<u>26,795</u>	<u>22,935</u>
Total expenditure	28,943	28,943	24,638
Net gains on investments	-	-	-
	<u>66</u>	<u>66</u>	<u>(1,653)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	66	66	(1,653)
Other Gains	-	-	-
	<u>66</u>	<u>66</u>	<u>(1,653)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	92,133	92,133	93,786
Total funds carried forward	<u>92,199</u>	<u>92,199</u>	<u>92,133</u>