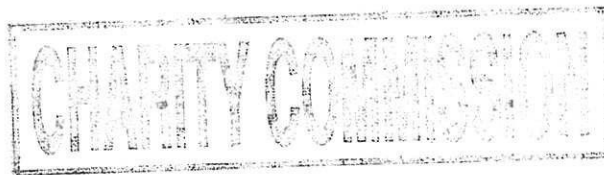


CARLISLE GREEN ROOM CLUB LIMITED

UNAUDITED
FINANCIAL STATEMENTS

30 APRIL 2022

(A company limited by guarantee)



CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

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CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 30 APRIL 2022**

Trustees	Mr D Wood, Chairman Mrs S White, Treasurer
Company registered number	01455286
Charity registered number	516695
Registered office	West Walls Theatre West Walls Carlisle CA3 8UB
Secretary	Ms A E Wilson
Senior management team	Mr J Metcalfe, President/Box Office Manager Mr D Wood, Chairman Mrs S White, Treasurer Mrs J Brier, Front of House Manager Mrs K Paterson, Bar Manager Mrs C Mooney, Box Office Manager
Accountants	Armstrong Watson Audit Limited Chartered Accountants Fairview House Victoria Place Carlisle Cumbria CA1 1HP
Bankers	Virgin Money 82 English Street Carlisle CA3 8HP
Solicitors	Atkinson Ritson 15 Fisher Street Carlisle Cumbria CA3 8RW

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 30 APRIL 2022

The chairman presents his statement for the period.

We cannot say that this hasn't been a busy year. It was unfortunate that events such as the Summer Fair were "rained off" so to speak, but I believe we raised around £100, which is not to be sniffed at. Our plays were a big hit with the audiences, as were the hirings, and the LTG Conference is now "full steam ahead" and will occupy us for the next six weeks. On top of that our panto is well into rehearsal; so we are very occupied at present.

The full run down of the LTG Conference has been submitted, reviewed and sent out to all members. I have completed the paperwork myself, eleven pages, which has been accepted and sent out also to all LTG representatives and Tim is going to send this same information out to all our members. A big thank you to Yvonne for casting her eye over this for me and we have had replies from 20 members already!! I would like to hold meetings with those who are involved, in order to put a timetable and deadlines forward and start the ball rolling for the final stages. We can sort this out when we do our date of the next meeting.

Autumn can be a sad month, especially when it comes to saying "Goodbye" It would sound facile to say, "where have the last six years gone", but in fact, this is exactly how I feel now, writing my valedictory notes before leaving the Chair at the GRC. I am so pleased that this has been a good year for the Green Room despite the fact that we are not quite getting the audiences back that we need in order to build up the coffers. This is a problem which is on the lips of all who are planning for the theatre and the good range of plays and musical items, as well as hirings, should hopefully predict a more profitable bank balance next year.

It's an odd farewell really as I was an "accidental" Chairman in more ways than one. Firstly, I stepped up when we had no Chair to do "the odd meeting or two"; and here I am six years later. Then I was supposed to do the standard four years as Chair and along came Covid. The extension of an extra two years has been useful for helping to conclude projects but I would sincerely recommend that this never happens again. However efficient the Chair, complacency slips in and respect is lost.

As it happens we look back on a very varied and rewarding year. As the first full year after the three lockdown periods we were a little stuck for directors and only four plays were predicted at the onset of the year. I must offer my thanks to Jason Munn for joining me to offer a second play; and so a full season of plays was presented. The last of these, "The Odd Couple" will co-incide with the northern regional conference of the Little Theatre Guild which is being held at the GRC and the Tithe barn, during the weekend of the 14th to 16th October.

I can't leave the hallowed, yet often lonely, Chair without acknowledging with grateful thanks, the members of the Executive Committees, past and present, who have supported me in everything that I have done. I have completed most of my goals and task objectives but I have only achieved this because of the teams that have believed in me. This was particularly evident during the negotiations for the demolition of the Central Plaza Hotel and the three lockdown periods, where I received full support of the entire theatre in order to make a smooth transit back to normality.

And so an era of Chairmanship will draw to a close. I offer my experience and full support to the new GRC Chairman, the Vice-Chairman and all members of the new Executive Committee. I am ready to help he, or she, in anyway that I can.

Very many thanks for all your very valuable support.

Name Mr D Wood
Chairman



Date 18th October 2022

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2022

The Trustees present their annual report together with the financial statement for Carlisle Green Room Club Limited for the period 1 May 2021 to 30 April 2022. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The principal activity of the charitable company continues to be that of theatre management and production.

Objectives and Activities

POLICIES AND OBJECTIVES

Objects

The objects of the charitable company are to promote, maintain, improve and advance education, particularly by the production of educational plays and the encouragement of the arts, the arts of drama, mime, dance, singing and music.

Public Benefit

The Trustees have considered the guidance published by the Charity Commission in relation to public benefit and confirm that their objects adhere to this guidance with the following statement:

'The charitable company was established to provide the opportunity to participate in the production of the art of drama, mime, dancing and music to all those who wish to take part. The charitable company also allows access to the arts by producing dramas which are available to the general public at minimal cost'.

Achievements and performance

REVIEW OF ACTIVITIES

Following the easing of COVID restrictions the theatre put on its first production of the year in September 2021. The Christmas panto also went ahead this year together with three other performances.

At 30 April 2022 the membership of the charitable company totalled 126, comprising of 84 full members, 37 concessionary members, 3 life members and 2 junior associates.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2022

Financial review

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FINANCIAL REVIEW

During the year the charitable company has made a loss of £3,110 and has reserves carried forward for the forthcoming year of £116,010. The results are as expected with the closure of the theatre due to the pandemic for a good portion of the financial year, however costs were also minimised to reduce any effects to reserves during this time.

RESERVES POLICY

The Trustees have reviewed the level of reserves held by the charitable company. The current policy of the Trustees is to accumulate the level of free reserves of the charitable company necessary to carry out the continual development of the premises at West Walls.

The Trustees recognises that a free reserve of £5,000 would allow the charitable company to operate for a period of three months. The charitable company held free reserves of £17,665 at the reporting date.

Structure, governance and management

CONSTITUTION

Carlisle Green Room Club Limited is a charitable company limited by guarantee incorporated in England & Wales, its company registration number being 01455286. The charitable company is also registered with the Charity Commission, its charity registration number being 516695. The charitable company was incorporated on 19 October 1979 and is governed by its Memorandum and Articles of Association as amended on 17 July 1984.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

In accordance with Article 24, all officers and committee members shall be elected annually by the membership.

RISK MANAGEMENT

A formal risk assessment has been carried out and presented to the Trustees. The Trustees have introduced a risk assessment process and priority has been given to the potential impact and the likelihood of occurrence the charitable company may face.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2022

Plans for future periods


FUTURE DEVELOPMENTS


The charitable company is monitoring the theatre hire schedule so that it does not detract or hinder our scheduled productions, with the focus for the coming year being on fund-raising to build up reserves that were diminished due to the Covid-19 pandemic.

COVID-19

On 11 March 2020 the World Health Organisation announced that COVID-19 was a global pandemic which led to enforced restrictions and business closures being introduced by the UK Government. At this time this led to the closure of the theatre which did not reopen to the public until September 2021. The Trustees have considered the ongoing impact on the operations and finances of the charity and have taken the time for business planning for the future. The charity has sufficient reserves to meet ongoing costs for the foreseeable future due to the decline in spending being incurred during this time. The Trustees therefore consider that the going concern basis is appropriate.

This report was approved by the Trustees, on 18/10/22 and signed on their behalf by:


.....
Mr D Wood
Trustee


.....
Mrs S White
Trustee

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 APRIL 2022

The Trustees (who are also directors of Carlisle Green Room Club Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are 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.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARLISLE GREEN ROOM CLUB LIMITED
(the 'charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 30 April 2022.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Matter of concern - going concern

As disclosed in note 1.6 to the accounts and in the Trustees' Report, the Trustees have assessed the going concern of the Charity. The Charity has recommenced productions following the COVID pandemic however footfall has not returned to levels seen post pandemic which may result in some productions operating at a loss. With the lack of certainty surrounding income levels and expenditure being incurred prior to production there is a risk that existing cash reserves may be fully utilised therefore a material uncertainty exists that may cast doubt on the Charity's ability to continue as a going concern.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2022

Signed: 

Dated: 1 November 2022

Karen Rae FCCA

Armstrong Watson Audit Limited
Chartered Accountants
Carlisle

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:				
Donations and legacies	2	3,524	3,524	18,558
Charitable activities	4	32,509	32,509	-
Other trading activities	3	6,667	6,667	459
TOTAL INCOME		42,700	42,700	19,017
EXPENDITURE ON:				
Charitable activities		45,810	45,810	34,102
TOTAL EXPENDITURE	7	45,810	45,810	34,102
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(3,110)	(3,110)	(15,085)
NET MOVEMENT IN FUNDS		(3,110)	(3,110)	(15,085)
RECONCILIATION OF FUNDS:				
Total funds brought forward		119,120	119,120	134,205
TOTAL FUNDS CARRIED FORWARD		116,010	116,010	119,120

The notes on pages 11 to 17 form part of these financial statements.

CARLISLE GREEN ROOM CLUB LIMITED

(A company limited by guarantee)

REGISTERED NUMBER: 01455286

**BALANCE SHEET
AS AT 30 APRIL 2022**

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	9		98,345		101,746
CURRENT ASSETS					
Stocks	10	1,481		115	
Debtors	11	2,133		2,163	
Cash at bank and in hand		21,218		19,837	
			<u>24,832</u>	<u>22,115</u>	
CREDITORS: amounts falling due within one year	12	(7,167)		(4,741)	
NET CURRENT ASSETS			<u>17,665</u>		17,374
NET ASSETS			<u>116,010</u>		<u>119,120</u>
CHARITY FUNDS					
Unrestricted funds	13		<u>116,010</u>		<u>119,120</u>
TOTAL FUNDS			<u>116,010</u>		<u>119,120</u>

The charitable company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

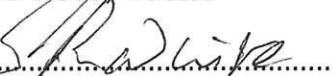
The Trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees on 18/10/22 and signed on their behalf, by:


.....

Mr D Wood, Trustee


.....

Mrs S White, Trustee

The notes on pages 11 to 17 form part of these financial statements.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Carlisle Green Room Club Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The charitable company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

At 30 April 2022 there were 126 members (2021 - 157) who had paid their subscriptions.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable. Subscriptions are included in income on a receipts basis.

1.5 Expenditure

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

Charitable activities and Governance costs are costs incurred on the charitable company's educational operations, including support costs and costs relating to the governance of the charitable company apportioned to charitable activities.

Expenditure has been charged to the income and expenditure account on an accruals basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a daily basis designed to reflect the usage of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as deemed by the trustees.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. ACCOUNTING POLICIES (continued)

1.6 Going concern

The Trustees have considered the on-going situation with regard the ongoing impact of the COVID-19 pandemic as part of their going concern assessment. The view of the Trustees is that, whilst they acknowledge the the pandemic still continues to have an economic impact of the finances of the Charity, the Trustees feel that the charity is well placed to negate the unique set of conditions currently facing the UK economy. The charity's current level of cash is small but positive and expenditure is anticipated to be in line with anticipated revenues receivable by the theatre. At the time of signing there are no budgets or cashflows prepared by the Trustees to demonstrate the planned income or expenditure for the next 12 months.

In reaching their conclusion, the Trustees have ultimately considered the cash flow requirements covering a period of 12 months from the date of sign off and after consideration of all factors, the Trustees continue to adopt the going concern basis in preparing the financial statements.

1.7 Cash flow

The charitable company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it is a small charitable company.

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	50 years straight line
Fixtures and fittings	-	10% reducing balance
Office equipment	-	15% reducing balance

1.9 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

1.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

1. ACCOUNTING POLICIES (continued)

1.11 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other donations	107	107	765
Costume hire and donations re costumes borrowed	-	-	6,665
Raffle tickets	1,280	1,280	-
Subscriptions	2,137	2,137	1,128
Business rates grant	-	-	10,000
	3,524	3,524	18,558
<i>Total 2021</i>	18,558	18,558	

3. FUNDRAISING INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Bar income	6,667	6,667	459
	459	459	
<i>Total 2021</i>	459	459	

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Ticket sales and theatre hire	32,509	32,509	-
	32,509	32,509	-

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

5. DIRECT COSTS

	Activities £	Total 2022 £	Total 2021 £
Production expenses	3,597	3,597	-

6. SUPPORT COSTS

	Activities £	Total 2022 £	Total 2021 £
Bar purchases	1,540	1,540	1,085
Wardrobe rent	3,950	3,950	3,950
Light, heat and water	16,439	16,439	11,692
Postage, stationery and advertising	2,133	2,133	304
Repairs and maintenance	1,444	1,444	2,058
Insurance	4,250	4,250	4,440
Cleaning	1,515	1,515	710
Accountancy fees	3,946	3,946	3,900
Website costs	40	40	-
Telephone	360	360	230
Licences and subscriptions	651	651	105
Sundry expenses	717	717	173
Independent examination fees	820	820	820
Registrar of Companies	13	13	13
Depreciation	4,395	4,395	4,622
	42,213	42,213	34,102
	42,213	42,213	34,102
<i>Total 2021</i>	34,102	34,102	
	34,102	34,102	

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Theatre activities	4,395	41,415	45,810	34,102
	4,395	41,415	45,810	
<i>Total 2021</i>	4,622	29,480	34,102	
	4,622	29,480	34,102	

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	4,395	4,622

During the year, no Trustees received any remuneration (2021 - £NIL).

The charity had no employees during the year (2021 - same).

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost/Valuation				
At 1 May 2021	125,000	89,533	509	215,042
Additions	-	-	994	994
At 30 April 2022	125,000	89,533	1,503	216,036
Depreciation				
At 1 May 2021	47,500	65,711	85	113,296
Charge for the year	1,900	2,382	113	4,395
At 30 April 2022	49,400	68,093	198	117,691
Net book value				
At 30 April 2022	75,600	21,440	1,305	98,345
At 30 April 2021	77,500	23,822	424	101,746

Included in land and buildings is freehold land at valuation of £30,000 (2021 - £30,000), which is not depreciated. Freehold property was revalued on 10 October 1996 by Messrs Carigiet Cowen, Chartered Surveyors, on the basis of the open market value for existing use. The Trustees believe this valuation remains appropriate.

10. STOCKS

	2022 £	2021 £
Bar stock and consumables	1,481	115

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

11. DEBTORS

	2022	2021
	£	£
Other debtors	416	-
Prepayments and accrued income	1,717	2,163
	2,133	2,163

12. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	7,167	4,741
	7,167	4,741

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 May 2021	Income	Expenditure	Balance at 30 April 2022
	£	£	£	£
Unrestricted funds				
General Funds	119,120	42,700	(45,810)	116,010
	119,120	42,700	(45,810)	116,010

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 May 2020	Income	Expenditure	Balance at 30 April 2021
	£	£	£	£
General Funds	134,205	19,017	(34,102)	119,120
	134,205	19,017	(34,102)	119,120

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 May 2021	Income	Expenditure	Balance at 30 April 2022
	£	£	£	£
General funds	119,120	42,700	(45,810)	116,010
	119,120	42,700	(45,810)	116,010

CARLISLE GREEN ROOM CLUB LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

13. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 May 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 April 2021</i>
	£	£	£	£
General funds	134,205	19,017	(34,102)	119,120
	<u>134,205</u>	<u>19,017</u>	<u>(34,102)</u>	<u>119,120</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022	Total funds 2022
	£	£
Tangible fixed assets	98,345	98,345
Current assets	24,832	24,832
Creditors due within one year	(7,167)	(7,167)
	<u>116,010</u>	<u>116,010</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2021</i>	<i>Total funds 2021</i>
	£	£
Tangible fixed assets	101,746	101,746
Current assets	22,115	22,115
Creditors due within one year	(4,741)	(4,741)
	<u>119,120</u>	<u>119,120</u>

15. RELATED PARTY TRANSACTIONS

No member of the Executive Committee has any interest in any contract entered into by the charitable company.

