

KALEIDOSCOPE THEATRE

A company limited by guarantee

No.2036537

and

registered as a charity

No.517839

ACCOUNTS

year ended 31st March 2010

**Registered Office
Kemberton Hall
Kemberton
Shropshire
TF11 9LH**

Tel/Fax 01952 588766

TUESDAY
THU



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COMPANIES HOUSE			

**KALEIDOSCOPE THEATRE
A COMPANY LIMITED BY GUARANTEE
REPORT OF THE DIRECTORS**

The Directors present their annual report with the unaudited accounts of the company for the year ended 31 March 2010.

Principal activity

The principal activity of the company in the year under review was the operation of a theatre company.

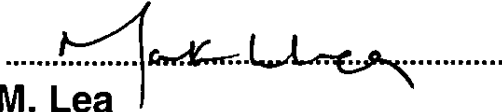
Director

The directors in office in the year were as follows:

M. Lea
E. Lea
A. Bryant
W. Bryant
B Pope
P Barrett
P Dawson
J. Gronow (retired 31.10 2009)
S Robinson
A Greenwood
G Greenwood
M Spencer

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006

Signed on behalf of the board of directors


.....
M. Lea
Director

Approved by the board: 27 November 2010

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

KALEIDOSCOPE THEATRE

I report on the unaudited Accounts of the Charity for the year ended 31 March 2010 set out on pages 3 to 10

Respective responsibilities of the Directors and the Independent Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts and they consider that the Audit requirement of section 43 (2) of the Charities Act 1993 does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charities Commissioners under section 43 (7) (b) of the Act, whether particular matters have come to my

Basis of Independent Examiner's Report

My examination was carried in accordance with the general directions given by the Charities Commissioners. An independent 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an Audit, and consequently I do not express an Audit opinion on the view given by the

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention -

(1) which give me reasonable cause to believe that in any material respect the requirements

- (a) to keep accounting records in accordance with section 41 of the Act, and
- (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



P JONES
FCA
27/11/2010

KALEIDOSCOPE THEATRE
a company limited by guarantee

STATEMENT OF FINANCIAL ACTIVITIES

YEAR TO 31 MARCH 2010

		Unrestricted Funds	Restricted Income Fund	Total Funds 2010	Total Funds 2009
	Notes	£	£	£	£
Income	3	<u>12,043</u>	<u>0</u>	<u>12,043</u>	<u>15,870</u>
Resources Expended					
Direct Charitable Expenditure	6	16,677	73,448	90,125	12,256
Fund Raising and Subscriptions	7	0	0	0	0
Management and Administration	8	<u>3,959</u>	<u>18,424</u>	<u>22,383</u>	<u>12,098</u>
Total Resources Expended		<u>20,636</u>	<u>91,872</u>	<u>112,508</u>	<u>24,354</u>
Net Outgoing Resources/Net Movement in Funds		(8,593)	(91,872)	(100,465)	(8,656)
Balances brought forward - 1 April 2009		<u>13,492</u>	<u>172,788</u>	<u>186,280</u>	<u>194,764</u>
Hall & Barn Revaluation			250,000	250,000	
Balances carried forward - 31 March 2010		<u>4,899</u>	<u>330,916</u>	<u>335,815</u>	<u>186,280</u>

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BALANCE SHEET

	2010			31 MARCH 2010		
	Notes	Unrestricted Fund	Restricted Fund	Total	Unrestricted Fund	Restricted Fund
Tangible Fixed Assets	9	£ -	£ 264,223	£ 264,223	£ -	£ 350,000
Current Assets	10	4,899	66,693	71,592	13,492	66,693
Creditors (amounts falling due within one year)		-	-	-	-	-
Net Current Assets		<u>4,899</u>	<u>66,693</u>	<u>71,592</u>	<u>13,492</u>	<u>66,693</u>
Total Assets less Current Liabilities		4,899	330,916	335,815	13,492	416,693
Creditors falling due after more than one year	11	-	-	-	-	243,905
Net Assets		<u>4,899</u>	<u>330,916</u>	<u>335,815</u>	<u>13,492</u>	<u>172,788</u>
Funds						
Revaluation Reserve			84,000	84,000	-	85,000
General	12	4,899	-	4,899	13,492	-
Restricted	12	-	246,916	246,916	-	87,788
Total Funds	12	<u>4,899</u>	<u>330,916</u>	<u>335,815</u>	<u>13,492</u>	<u>172,788</u>
						<u>186,280</u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006. For the financial year ended 31 March 2010 the company was entitled to exemption from audit under section 477, Companies Act 2006, and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s 386 (of the act) and preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the financial year and its profit and loss for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to account, so far as applicable to the company.

Approved by the Board

M J L L O O S

MARK L L O A

Dated

27 November 2010

Chairman

KALEIDOSCOPE THEATRE
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31 MARCH 2010

NOTES TO THE ACCOUNTS

1 Status

The company is limited by guarantee, and the liability of each member is restricted to £1 (one pound)

2 Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and include income as received and expenditure as incurred in accordance with the Financial Reporting Standard for Smaller Entities

Fund Accounting

The charity's general funds consist of funds which the charity may use for its purpose at its discretion

The charity's restricted funds are those where the donor has imposed restrictions on the use of the funds which are legally binding

Fixed Assets and Depreciation

Fixed assets are capitalised and depreciated over a period of five years, except that no depreciation is provided on freehold land and buildings

Leasing Commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

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31 MARCH 2010

NOTES TO THE ACCOUNTS

3 Income

	Unrestricted Fund £	Restricted Fund £	Total 2010 £	Total 2009 £
Core Team Contributions			-	-
Special Appeals			-	-
Sponsorship			-	-
Donations	2,646		2,646	3,776
Covenants	2,571		2,571	2,582
Fund Raising			-	-
Workshops	350		350	400
Performance and Programme Receipts	6,338		6,338	7,084
Bank/Building Society Interest	138		138	2,028
Hungary Appeal			-	-
Profit on sale	-		-	-
	<u>12,043</u>	<u>-</u>	<u>12,043</u>	<u>15,870</u>

4 Special Appeals

Funds raised by legacy included in Donations were designated as follows

	Unrestricted Fund £	Restricted Fund £	Total 2010 £	Total 2009 £
Equipment			-	
Building Maintenance			-	

5 Sponsorship

	2010 £	2009 £
Marks & Spencer		-

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NOTES TO THE ACCOUNTS

31 MARCH 2010

6 Expenses	Unrestricted Fund £	Restricted Fund £	Total 2010 £	Total 2009 £
Charitable Expenses				
Household Expenses	663		663	658
Travelling	1,945		1,945	1,124
Administration Costs	206		206	158
Performance Costs	872		872	1,806
Communications	408		408	462
Light, Heat & Water	4,615		4,615	6,270
Maintenance	7,882		7,882	486
Stationery etc			0	0
Legal	86		86	0
Barn Conversion		-	0	1,292
Barn Theatre Development		19,907	19,907	
Loss on Sale				
Tangible Fixed Assets		53,541	53,541	0
	<u>16,677</u>	<u>73,448</u>	<u>90,125</u>	<u>12,256</u>
7 Fundraising & Subscriptions				
Fundraising	0			0
Subscriptions	0			0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 Management & Administration of the Charity				
Pension Provision	0		0	0
Insurances	3,935		3,935	4,643
Mortgage Loan Interest		2,647	2,647	7,391
Repair Maintenance			0	0
Write Off of Lease		15,777	15,777	
Miscellaneous	24		24	64
	<u>3,959</u>	<u>18,424</u>	<u>22,383</u>	<u>12,098</u>
	<u>20,636</u>	<u>91,872</u>	<u>112,508</u>	<u>24,354</u>

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NOTES TO THE ACCOUNTS

31 MARCH 2010

9 Fixed Assets

General Fund	Freehold Land & Buildings £	Leaseback £	Equipment £	Motor Vehicles £	Total £
Costs					
At 1 April 2009		0	68,822	48,921	117,743
Additions		130,000	0	0	130,000
At 31 March 2010		<u>130,000</u>	<u>68,822</u>	<u>48,921</u>	<u>247,743</u>
Depreciation					
At 1 April 2009		0	68,822	48,921	117,743
Charge for Year		(15,777)	0	0	(15,777)
At 31 March 2010		<u>(15,777)</u>	<u>68,822</u>	<u>48,921</u>	<u>101,966</u>
Net Book Values					
At 31 March 2010		130,000	0	0	145,777
At 31 March 2009		0	0	0	0
Restricted Fund					
Cost or Valuation					
At 1 April 2009	350,000		17,515		367,515
Revaluation/additions	250,000	130,000	0		380,000
Disposals	(450,000)				(450,000)
At 31 March 2010	<u>150,000</u>	<u>130,000</u>	<u>17,515</u>		<u>297,515</u>
Depreciation					
At 1 April 2009			17,515		17,515
Change for the year		15,777	0		15,777
At 31 March 2010	<u>0</u>	<u>15,777</u>	<u>17,515</u>		<u>33,292</u>
Net Book Values					
At 31 March 2010	150,000	114,223	0		264,223
At 31 March 2009	350,000	0	0		350,000

No depreciation provision has been made against the freehold buildings which is a departure from SSAP12

This treatment has been adopted on the basis that the estimated residual value of the building is considered to be not less than cost and a depreciation provision is considered in the opinion of the Board to be inappropriate

The Leaseback is the nominal value agreed with the Chanty Commission allowing the theatre members to occupy the Hall. This is to be written off straight-line over ten years

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NOTES TO THE ACCOUNTS

31 MARCH 2010

10 Current Assets

	Unrestricted Fund		Restricted Fund	
	2010	2009	2010	2009
	£	£	£	£
Recoverable Income Tax 2007		651		
Recoverable Income Tax 2008		553		
Recoverable Income Tax 2009	568	568		
Recoverable Income Tax 2010	566			
Halifax Bank Deposit	2,574	4,513	38,028	65,981
Nationwide Building Society Deposit			720	712
Cash in Hand and at Bank	1,192	7,207	27,945	
	<u>4,899</u>	<u>13,492</u>	<u>66,693</u>	<u>66,693</u>

11 Creditors (amounts falling due after more than one year)

	2010	2009
	£	£
Mortgage Loans	0	129,000
Accrued Interest on mortgage loans	0	114,905
	<u>0</u>	<u>243,905</u>

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NOTES TO THE ACCOUNTS

31 MARCH 2010

12 Funds

	Unrestricted Fund £	Restricted Fund £	Total 2010 £	Total 2009 £
At 1 April 2009	13,492	172,788	186,280	194,764
Movements in Year	(8,593)	158,128	149,535	(8,484)
At 31 March 2010	4,899	330,916	335,815	186,280

13 Capital Commitments

	Unrestricted Fund 2010 £	2009 £	Restricted Fund 2010 £	2009 £
Expenditure contracted but not provided in the accounts	-	-	-	-

14 Financial Commitments

At 31 March 2009 the company had annual commitments under non-cancellable

	Unrestricted Fund 2010 £	2009 £	Restricted Fund 2010 £	2009 £
Equipment	-	-	-	-
Operating leases which expire within one year	-	-	-	-
in the second to fifth years inclusive	-	-	-	-

15 Cash Flow Statement

The company has taken advantage of the exemption provided by Financial Reporting Standard 1 and has not prepared a cashflow statement for the year