

The Nonentities Society
Unaudited Financial Statements
30th June 2019

GRIFFITHS AND PEGG LIMITED

Chartered Accountants
3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

The Nonentities Society

Financial Statements

Year ended 30th June 2019

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The Nonentities Society

Trustees' Annual Report

Year ended 30th June 2019

The trustees present their report and the unaudited financial statements of the charity for the year ended 30th June 2019.

Reference and administrative details

Registered charity name The Nonentities Society

Charity registration number 202008

Principal office The Rose Theatre
Chester Road North
Broadwaters
Kidderminster
Worcestershire
DY10 2RX

The trustees Mr C Young
Mr D Wakeman
Mr J Gaston
Mrs P Meredith

The members of the committee Mr R Graham (Chairman)
Miss T Wakeman (Vice Chairman)
Mr B Gale (Treasurer)
Mrs M Higgins (Secretary)
Mrs J Eglinton (Artistic Director)
Miss K Ball
Mr A Bingham
Mrs F Bingham
Mrs P Gale
Mr R Casewell
Mrs J Wakeman (FOH Manager)
Mrs H Thompson (Membership Manager)
Mrs A Booth (Publicity Manager)
Mr K Higgins (Stage Manager)

Independent examiner Adrian Grainger, on behalf of Griffiths & Pegg Limited
3 Hagley Court South
Waterfront East
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Structure, governance and management

The Nonentities Society was formed in 1937, constituted as a charity under a Trust Deed on 25th June 1945 and granted charitable status on 10th March 1962.

The Nonentities Society
Trustees' Annual Report *(continued)*
Year ended 30th June 2019

Objectives and activities

The prime objective of the society is to promote literature and the fine arts in the Wyre Forest area, which we consider we continue to achieve.

The continuing policy of the Society to perform plays and other productions of a varied nature has been maintained. The Management Committee wishes to encourage new members to join the Society; to support and facilitate our own Kidderminster Rose Young People's Theatre (KRYPT); to promote other amateur groups to perform at the theatre and to hire professional touring companies to perform at the theatre, all of which will continue to uphold the high standards that the theatre has achieved.

Achievements and performance

The society performed 13 productions this season including 3 by KRYPT. Many patrons saw every show, some travelling good distances to be with us.

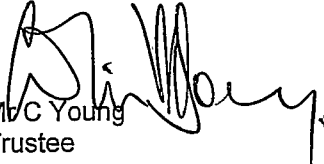
We are pleased that 3 other amateur societies and 9 professional companies also performed at the theatre during the year. We are delighted that all of the amateur groups have confirmed their intention to continue their association with us.

We are conscious that the smooth running of the theatre relies substantially on the voluntary help of our members and we would like to thank you all for your hard work and dedication. We would also like to thank all the staff at the Rose for their efforts during the season.

Financial review

The results for the year, and the charity's financial position at the end of the year are shown in the attached financial statements.

The trustees' annual report was approved on 16th October 2019 and signed on behalf of the board of trustees by:


Mr C Young
Trustee

The Nonentities Society

Independent Examiner's Report to the Trustees of The Nonentities Society

Year ended 30th June 2019

I report to the trustees on my examination of the financial statements of The Nonentities Society ('the charity') for the year ended 30th June 2019.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

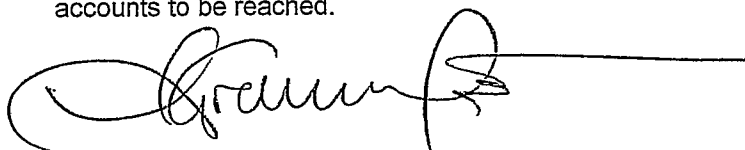
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Adrian Grainger, on behalf of Griffiths & Pegg Limited
Independent Examiner

3 Hagley Court South
Waterfront East
Level Street
Brierley Hill
West Midlands
DY5 1XE

16th October 2019

The Nonentities Society
Statement of Financial Activities
Year ended 30th June 2019

		2019		2018
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Other trading activities	4	120,778	120,778	112,258
Investment income	5	6,026	6,026	8,728
Other income	6	5,071	5,071	5,438
Total income		<u>131,875</u>	<u>131,875</u>	<u>126,424</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	23,381	23,381	21,314
Expenditure on charitable activities	8,9	111,589	111,589	120,580
Other expenditure	10	—	—	1,195
Total expenditure		<u>134,970</u>	<u>134,970</u>	<u>143,089</u>
Net expenditure and net movement in funds		<u>(3,095)</u>	<u>(3,095)</u>	<u>(16,665)</u>
Reconciliation of funds				
Total funds brought forward		513,645	513,645	530,310
Total funds carried forward		<u>510,550</u>	<u>510,550</u>	<u>513,645</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

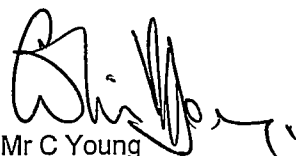
The trust has no recognised gains and losses other than the results for the year as set out above.

All of the activities of the Trust are classed as continuing.

The Nonentities Society
Statement of Financial Position
30th June 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	15	434,466	443,212
Investments	16	100	100
		<u>434,566</u>	<u>443,312</u>
Current assets			
Stocks	17	4,270	3,860
Debtors	18	8,140	7,734
Cash at bank and in hand		86,908	77,839
		<u>99,318</u>	<u>89,433</u>
Creditors: amounts falling due within one year	19	<u>(23,334)</u>	<u>(19,100)</u>
Net current assets		<u>75,984</u>	<u>70,333</u>
Total assets less current liabilities		<u>510,550</u>	<u>513,645</u>
Funds of the charity			
Unrestricted funds		<u>510,550</u>	<u>513,645</u>
Total charity funds	20	<u>510,550</u>	<u>513,645</u>

These financial statements were approved by the board of trustees and authorised for issue on 16th October 2019, and are signed on behalf of the board by:



Mr C Young
Trustee

The Nonentities Society

Notes to the Financial Statements

Year ended 30th June 2019

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Rose Theatre, Chester Road North, Broadwaters, Kidderminster, Worcestershire, DY10 2RX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4. Other trading activities

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Subscriptions	3,055	3,055	2,545	2,545
Surplus on productions	58,827	58,827	60,033	60,033
Bar takings	22,199	22,199	19,981	19,981
Surplus on refreshments	6,880	6,880	5,795	5,795
Hire of theatre	29,817	29,817	23,904	23,904
	<u>120,778</u>	<u>120,778</u>	<u>112,258</u>	<u>112,258</u>

The Nonentities Society

Notes to the Financial Statements *(continued)*

Year ended 30th June 2019

5. Investment income

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Bank interest receivable	1,126	1,126	1,018	1,018
Lease rental income	4,900	4,900	7,710	7,710
	<u>6,026</u>	<u>6,026</u>	<u>8,728</u>	<u>8,728</u>

6. Other income

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Sundry income	<u>5,071</u>	<u>5,071</u>	<u>5,438</u>	<u>5,438</u>

7. Costs of other trading activities

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Bar costs	<u>23,381</u>	<u>23,381</u>	<u>21,314</u>	<u>21,314</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Rose Theatre	77,826	77,826	77,030	77,030
Support costs	33,763	33,763	43,550	43,550
	<u>111,589</u>	<u>111,589</u>	<u>120,580</u>	<u>120,580</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Rose Theatre	77,826	—	77,826	77,030
Governance costs	—	33,763	33,763	43,550
	<u>77,826</u>	<u>33,763</u>	<u>111,589</u>	<u>120,580</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Petty cash deficit	<u>—</u>	<u>—</u>	<u>1,195</u>	<u>1,195</u>

The Nonentities Society

Notes to the Financial Statements *(continued)*

Year ended 30th June 2019

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	<u>18,642</u>	<u>20,216</u>

12. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,800</u>	<u>1,800</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	<u>35,639</u>	<u>34,413</u>

The average head count of employees during the year was 2 (2018: 2).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold Property & Improvements £	Technical Equipment £	Scenery Equipment & Tools £	Theatre Fixtures & Fittings £	Total £
Cost					
At 1st July 2018	570,335	71,339	31,240	93,138	766,052
Additions	<u>3,859</u>	<u>2,651</u>	<u>2,032</u>	<u>1,354</u>	<u>9,896</u>
At 30th June 2019	<u>574,194</u>	<u>73,990</u>	<u>33,272</u>	<u>94,492</u>	<u>775,948</u>
Depreciation					
At 1st July 2018	172,604	53,771	26,332	70,133	322,840
Charge for the year	<u>13,488</u>	<u>2,021</u>	<u>695</u>	<u>2,438</u>	<u>18,642</u>
At 30th June 2019	<u>186,092</u>	<u>55,792</u>	<u>27,027</u>	<u>72,571</u>	<u>341,482</u>
Carrying amount					
At 30th June 2019	<u>388,102</u>	<u>18,198</u>	<u>6,245</u>	<u>21,921</u>	<u>434,466</u>
At 30th June 2018	<u>397,731</u>	<u>17,568</u>	<u>4,908</u>	<u>23,005</u>	<u>443,212</u>

The Nonentities Society
Notes to the Financial Statements *(continued)*
Year ended 30th June 2019

16. Investments

	Other investments £
Cost or valuation	
At 1st July 2018	100
Additions	<u>—</u>
At 30th June 2019	<u>100</u>
Impairment	
At 1st July 2018 and 30th June 2019	<u>—</u>
Carrying amount	
At 30th June 2019	<u>100</u>
At 30th June 2018	<u>100</u>

All investments shown above are held at valuation.

17. Stocks

	2019 £	2018 £
Stock	<u>4,270</u>	<u>3,860</u>

18. Debtors

	2019 £	2018 £
Debtors and prepayments	<u>8,140</u>	<u>7,734</u>

19. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	22,749	18,325
Social security and other taxes	<u>585</u>	<u>775</u>
	<u>23,334</u>	<u>19,100</u>

The Nonentities Society

Notes to the Financial Statements *(continued)*

Year ended 30th June 2019

20. Analysis of charitable funds

Unrestricted funds

	At 1st July 2018 £	Income £	Expenditure £	At 30th June 2019 £
General funds	463,645	131,875	(134,970)	460,550
Repair, Replacement and Refurbishment Fund	50,000	—	—	50,000
	<u>513,645</u>	<u>131,875</u>	<u>(134,970)</u>	<u>510,550</u>

	At 1st July 2017 £	Income £	Expenditure £	At 30th June 2018 £
General funds	480,310	126,424	(143,089)	463,645
Repair, Replacement and Refurbishment Fund	50,000	—	—	50,000
	<u>530,310</u>	<u>126,424</u>	<u>(143,089)</u>	<u>513,645</u>