REGISTERED COMPANY NUMBER: 05321715 (England and Wales)
REGISTERED CHARITY NUMBER: 1137500

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Hebden Bridge Little Theatre Limited

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Hebden Bridge Little Theatre Limited

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for the Year Ended 31 December 2025

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Hebden Bridge Little Theatre Limited

Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote, maintain, improve and advance education by encouragement of the arts including without limitation, the arts of drama, mime, dance, singing and music.
The charity aims, objectives and activities are reviewed each year. The review looks at the activities undertaken in the previous year to ensure that benefits have been brought to those groups the charity was set up to help. The review also helps to ensure that our activities remain focused on our stated aims and objectives.

Public benefit

We have referred to the guidance contained in the Charity Commission`s general guidance on public benefit when reviewing our aims and objectives and in planning the charity`s future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

The charity is grateful for the assistance of around 50 volunteer workers during the year.

ACHIEVEMENTS AND PERFORMANCE

As a registered charity the aim of Hebden Bridge Little Theatre is to provide opportunities for people of all race, gender and inclination to express themselves through all the activities in which a theatre is involved. The obvious things are acting and directing but there is a much wider range of activities such as set building, wardrobe props, lighting and other aspects of producing a play as well as the duties of house managing, refreshment serving, bar work and stewarding.
Outside of the roles involved in the direct production of a play there are many other areas where people can be involved such as the maintenance of a building, the organisation of outside events and other ways that can allow people to express themselves.

The theatre has had a busy year in 2025 as we have performed 5 varied plays and ticket sales have increased during the year.

We also continue to hire out the theatre to visiting companies such as light opera, choral society, LGBGTQ+ events, Happy Valley Pride, schools, filmmakers and tribute bands, all of which give a wide variety of people the opportunity to express themselves.

The theatre has undertaken general building maintenance including new air-conditioning units and theatre lighting.

FINANCIAL REVIEW

Financial position

Income has increased this year across all activities to £59,947 (2024 £59,087).

Expenditure has reduced this year to £50,165 from £53,432 in 2024 with the largest expense being production costs of £18,795 (2024 £23,969).

During the year income has exceeded expenditure by £9,782 (2024 £5,655)

The charity also spent £10,902 (2024 £3,879) on capital additions for new theatre lighting and air-conditioning units.

At present the charity has no restricted funds.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources of income to the charity were production income of £35,844 (2024 £32,481), lettings income of £9,053 (2024 £15,322) and income from the bar of £13,667 (2024 £9150).

These funds support the key objectives of the charity to promote, improve and advance the arts and maintain a varied programme of creative arts.

Reserves policy

At the year end the charity had total reserves of £612,071 (2024 £602,289), and free reserves of £49,645 (2024 £45,494). The trustees have established a level of reserves (that is those funds that are freely available) which will allow the charity to operate and meet its objectives and continue as a going concern.

Going concern

The trustees have considered the position regarding going concern.
The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

FUTURE PLANS

We are planning our usual five plays for 2026 and have accepted many of our regular events e.g Hebden Bridge Light Opera, HVP weekend, the LGBTQ+pantomime, Story Magic pantomime, and we plan to accept further bookings from outside companies and individuals to make as much use as possible of the theatre.

We are continuing to update our lighting and sound systems. A new lighting desk has been purchased and our technical staff are in the process of learning how to use it most effectively.

We are looking at creating more storage space for props, furniture and costumes. There are plans to put a shed at the far end of the patio beside the backstage door. There are also discussions about using some of the upstairs 'space' for costumes or more ambitiously to build on top of the kitchen and bar area. The latter will of course necessitate fundraising which in turn will need someone to manage it.

The theatre is managed by a committee of 20; 6 of whom have been appointed this year. There are approximately 80 active members of the theatre with 50 of these regularly contributing in some volunteer capacity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a company limited by guarantee which was incorporated on 29 December 2004 and registered as a charity on 16 August 2010. The registered company number is 5321715 and the registered charity number is 1137500.

Charity constitution

The charity is governed by its Memorandum and Articles of Association as amended on 18 June 2010.

Recruitment and appointment of new trustees

To become a trustee of the charity you must be a member of the charity and be approved by the existing trustees. There are currently 7 trustees. The minimum number of trustees is 3 and the maximum is 15. The liability of each member in the event of winding up is limited to £10.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed and overseen by the trustees.

Decision making

The trustees make decisions regarding strategic matters, all expenditure and the day to day running of the charity.

Induction and training of new trustees

The policy for inducting new trustees has been agreed and training will be given to new trustees to familiarise themselves with the charity and their obligations.

Related parties

The only related parties are the trustees and Mr R Hirst who is the son of Mr S Hirst (trustee) who has been paid for some work undertaken for the charity. The notes to the accounts include details of the transactions.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. The risks are minimised by the reserves the charity has and that the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05321715 (England and Wales)

Registered Charity number
1137500

Registered office
Holme Street
Hebden Bridge
Halifax
West Yorkshire
HX7 8EE

Trustees
Mrs A Duffy
Ms J Gore
S Hirst
Mrs S Riches
T S Smith
Ms H Stow
Mrs G M Walker

Company Secretary
Ms J Gore

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Tracy A Kelliher ACA
Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Bankers
Lloyds TSB

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Mrs G M Walker - Trustee

Independent Examiner's Report to the Trustees of Hebden Bridge Little Theatre Limited

Independent examiner's report to the trustees of Hebden Bridge Little Theatre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also 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 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 your charity's accounts as 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 have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 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.

Tracy A Kelliher ACA

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Date: .....

Hebden Bridge Little Theatre Limited

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		927	1,550
Charitable activities			
Production Income		35,844	32,481
Other Income		194	345
Lettings		9,053	15,322
Other trading activities	2	13,667	9,150
Investment income	3	262	239
Total		59,947	59,087
EXPENDITURE ON			
Charitable activities			
Production and Lettings Expenditure		50,165	53,432
NET INCOME		9,782	5,655
RECONCILIATION OF FUNDS			
Total funds brought forward		602,289	596,634
TOTAL FUNDS CARRIED FORWARD		612,071	602,289

The notes form part of these financial statements

Hebden Bridge Little Theatre Limited

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	7	562,426	556,795
CURRENT ASSETS			
Prepayments and accrued income		1,136	1,216
Cash at bank and in hand		51,443	47,551
		52,579	48,767
CREDITORS			
Amounts falling due within one year	8	(2,934)	(3,273)
NET CURRENT ASSETS		49,645	45,494
TOTAL ASSETS LESS CURRENT LIABILITIES		612,071	602,289
NET ASSETS		612,071	602,289
FUNDS	9		
Unrestricted funds		612,071	602,289
TOTAL FUNDS		612,071	602,289

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
S Hirst - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Improvements to property	-	15% on reducing balance
Plant and machinery	-	15% on reducing balance
Fixtures and fittings	-	15% on reducing balance
Computer equipment	-	33% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present, the charity has no restricted funds.

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2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Bar Income	13,667	9,150

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	262	239

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	5,271	4,165

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,550
Charitable activities	
Production Income	32,481
Other Income	345
Lettings	15,322
Other trading activities	9,150
Investment income	239

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	59,087
EXPENDITURE ON	
Charitable activities	
Production and Lettings Expenditure	53,432
NET INCOME	5,655
RECONCILIATION OF FUNDS	
Total funds brought forward	596,634
TOTAL FUNDS CARRIED FORWARD	602,289

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2025	534,627	10,830	16,710
Additions	-	-	10,135
At 31 December 2025	534,627	10,830	26,845
DEPRECIATION			
At 1 January 2025	-	7,171	7,529
Charge for year	-	549	2,898
At 31 December 2025	-	7,720	10,427
NET BOOK VALUE			
At 31 December 2025	534,627	3,110	16,418
At 31 December 2024	534,627	3,659	9,181

continued...

7. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025	52,533	1,169	615,869
Additions	568	199	10,902
At 31 December 2025	53,101	1,368	626,771
DEPRECIATION			
At 1 January 2025	43,984	390	59,074
Charge for year	1,368	456	5,271
At 31 December 2025	45,352	846	64,345
NET BOOK VALUE			
At 31 December 2025	7,749	522	562,426
At 31 December 2024	8,549	779	556,795

The freehold land and property is included in the accounts at its cost value. The trustees are of the opinion that this is a fair reflection of its market value as at 31st December 2025. Accordingly no depreciation has been provided in the financial statements.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Accruals and deferred income	2,934	3,273

9. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	602,289	9,782	612,071
TOTAL FUNDS	602,289	9,782	612,071

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,947	(50,165)	9,782
TOTAL FUNDS	59,947	(50,165)	9,782

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	596,634	5,655	602,289
TOTAL FUNDS	596,634	5,655	602,289

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	59,087	(53,432)	5,655
TOTAL FUNDS	59,087	(53,432)	5,655

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	596,634	15,437	612,071
TOTAL FUNDS	596,634	15,437	612,071

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	119,034	(103,597)	15,437
TOTAL FUNDS	119,034	(103,597)	15,437

10. RELATED PARTY DISCLOSURES

There are related party transactions in 2025 relating to work undertaken by Mr R Hirst (son of Mr S Hirst-trustee).This amounted to £8,177 (2024 £7,433) and related to repair work, window cleaning etc charged at normal market rates.

During the year 2 of the trustees undertook cleaning duties for the theatre totalling £597 also charged at market rates.

The amounts invoiced had all been paid and there was nothing outstanding at the year end.

11. COMPANY STATUS

The company is registered in England and is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

12. INDEPENDENT EXAMINERS REMUNERATION

Fees payable for the independent examination are £350 (2024 £340).
Fees payable for accountancy services are £820 (2024 £800).

13. NON INDEPENDENT EXAMINERS SERVICES

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	42	185
Membership Income	885	1,065
Grants	-	300
	927	1,550
Other trading activities		
Bar Income	13,667	9,150
Investment income		
Deposit account interest	262	239
Charitable activities		
Production Income	35,844	32,481
Lettings	9,053	15,322
Other income	153	88
Centenary book sales	41	257
	45,091	48,148
Total incoming resources	59,947	59,087
EXPENDITURE		
Charitable activities		
Rates and water	1,989	1,021
Insurance	1,439	1,286
Light and heat	7,073	6,228
Telephone	490	485
Postage and stationery	178	236
Sundries	1,706	1,062
Production costs	18,795	23,969
Ice cream and refreshments	1,687	1,492
Licenses	875	813
Repairs and renewals	5,206	5,209
Cleaning and washroom	3,323	3,319
Bank charges	226	178
Website costs	737	903
Centenary expenses	-	1,926
Carried forward	43,724	48,127

Hebden Bridge Little Theatre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
Charitable activities		
Brought forward	43,724	48,127
Improvements to property	549	645
Plant and machinery	2,898	1,621
Fixtures and fittings	1,368	1,509
Computer equipment	456	390
	48,995	52,292
Support costs		
Governance costs		
Accountancy fees	820	800
Independent examination	350	340
	1,170	1,140
Total resources expended	50,165	53,432
Net income	9,782	5,655