Company registration number 08389118 (England and Wales)

Charity registration number 1151433 (England and Wales)

ALDEBURGH CINEMA TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

ALDEBURGH CINEMA TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Charles Laughton-Scott - Chairman	
	Maryanne Nicholls	
	Sarah Turnbull	
	Stephen Barnard	
	Frederick Goetzen	
	Mary James	
	Janice Turner	
	Jennifer Hanlon	
	Alison Morrow	
	Jonathen Canter	
	Sophie Clarke-Jervoise	(Appointed 28 March 2026)
Secretary	Stephen Barnard	
Charity number	1151433	
Company number	08389118	
Registered office	51 High Street Aldeburgh IP15 5AU	
Independent examiner	Helen Rumsey FCA Ensors Blyth House Rendham Road Saxmundham IP17 1WA	

ALDEBURGH CINEMA TRUST

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ALDEBURGH CINEMA TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees of the Aldeburgh Cinema Trust ("the Charity" and " the Trust") present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's Articles of Association, the Companies Act 2006 and 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) (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's charitable objects are to advance education in the arts and promote knowledge, understanding and appreciation in the arts (particularly film and related arts) by providing and managing a cinema and associated facilities for the public benefit in Aldeburgh and the surrounding areas.

Public benefit

The Trustees have due regard to Charity Commission guidance on public benefit when planning and carrying out the Cinema's activities. The Trust endeavours to meet its objects through the Cinema's broad and varied programme (summarised below) and its educational outreach activities (see below) whilst never ignoring the need to provide high quality entertainment as stated in our motto 'inspirational, meaningful, fun'.

The core programme

The core programme consists of regular screenings of the best mainstream new releases and English and foreign language films of an arthouse character. There are also live transmissions of opera from the Royal Ballet & Opera House, drama from the National Theatre and elsewhere and other arts related events (such as Exhibition On Screen), making these events accessible at prices significantly lower than the live performances at the actual venues.

The film history and repertory programming continued to augment the new releases that form the basis of the cinema's year-round programme. Notable repertory highlights included the 4K restoration of Stanley Kubrick's *Barry Lyndon*, a 50th anniversary screening of Jaws, which was introduced by a Lecturer and Researcher in Film from the University of Suffolk, *Amadeus* 4K restoration, a Robert Redford memorial screening of *The Way We Were*. All these screenings were well attended and profitable, offering proof that there is an appetite and an audience for repertory programming with a film history / educational context.

Following on from last year, the Found in Translation series has continued to increase audience access to a wide range of international films from South America, the Middle East, Asia, Africa, and Europe. There has been a diverse range of filmmakers and stories on offer. In addition to social connection and community engagement, which are essential to the cinema's remit, the project's impact was also educational and awareness-raising as many of the films explored contemporary and / or historical issues - *It Was Just An Accident* (Iran), *Palestine 36* (Palestine), *My Father's Shadow* (Nigeria), *I'm Still Here / The Secret Agent* (Brazil). These are films that traditionally are well reviewed, prominent on the festival circuit and during awards season, and screened in cities with access to larger audiences.

Annual Documentary Festival

The annual Aldeburgh Documentary Film Festival, established in 1995, continues to be a great success. This year's edition was the 30th anniversary. Most of the programme sold out within days of going on sale, making it one of the festival's most successful and profitable years. The film screenings are augmented by panel discussions which typically bring together the filmmakers and others, often with particular experience and expertise in the area covered by the film. Notably, Sir Terry Waite participated in the *Holding Liat* post-film discussion. The former New Zealand prime minister Jacinda Ardern, the subject of the opening night film, *Prime Minister*, sent the festival a recorded video message by way of an introduction. Other guests attending this year's festival included two former secretaries of state.

Cinema as a centre for community and arts related activities

The Cinema makes its facilities available for local community events such as premieres of locally produced films, special screenings with regional relevance (*Fire Over Shingle Street / We Fought Them in Gunboats*) and charity shows. As part of an awareness raising campaign for World Parkinsons Day in April 2025, the Cinema screened a short promotional film, *We Will Survive! (the Parky remix)*, ahead of its main programme. It has supported, and continues to support, local filmmakers by screening their films ahead of new releases and giving their work exposure. It has provided a venue for East Suffolk Arts Society lectures, film screenings/ presentations for the Aldeburgh Music Festival and Aldeburgh Literary Festival and helped promote the Aldeburgh Food & Drink Festival by screening the festival's trailer ahead of the main programme. The Cinema also screened *Sense and Sensibility* (1995) as part of "Jane Austen Comes to Aldeburgh", a day-long community event which celebrated the 250th anniversary of Jane Austen's birth. For the second year running, the Cinema hosted a London Film Festival with a screening of *Love + War*, and for the first time hosted Glasgow Film Festival with a screening of *Molly vs THE MACHINES*. Both these festival screenings addressed internationally and socially relevant subjects (the former, the war in Ukraine; the latter, children and social media regulation).

Educational outreach

The Trust is developing a range of activities to encourage filmmaking and film appreciation by people of all ages, with a particular focus on local educational institutions (University of Suffolk, Aldeburgh Primary School). In July and October 2025, the Cinema hosted two Aldeburgh Primary School presentations (of the children's work and activities) and in December hosted the end of term Christmas film. More activities are planned for autumn 2026.

Achievements and performance

The Cinema carries out the film programming inhouse which has helped profitability and gives additional flexibility in organising the programme and timetable, capitalising on awards-nominated films such as *The Ballad of Wallis Island, The Salt Path, The Choral, Hamnet, Marty Supreme, H is for Hawk, Sentimental Value*. Vital contributions to the cinema's performance were bespoke special events: "Desert Island Flicks with Michael Palin", "Max Hastings Goes to the War Movies", and *War Paint – Women at War*, featuring a Q&A with the film's director.

Financial review

The Charity has maintained its relatively strong financial position due to the historical, relatively substantial, reserves held.

The net overall result for the year was an operating surplus of £13,083, compared to the previous year's net surplus of £14,770. Film income grew predominantly due to an increase in ticket sales. Agile screen scheduling and film programming choices continued to entice audiences back into the cinema. Support continued from the Friends of Aldeburgh Cinema, combined with other donations, to generate £33,397 of additional funds in the year. Costs increased by £29,038. As at 31 March 2026 the Charity had £296,768 of cash.

The Trustees consider it appropriate to continue the policy of maintaining a general reserve of an amount equivalent to three months overheads. With annual overheads of around £400,000 in a normal year the target reserve is £100,000.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

Unrestricted funds and Restricted funds

The Charity holds both Unrestricted Funds (funds which are generally available for use by the Trustees) and Restricted Funds (funds which are subject to conditions by the donors). At 31 March 2026 the Charity had £27,241 of Restricted Funds (to be used for the purposes set out in Note 18) and £292,952of Unrestricted Funds (of which £7,000 has been designated for the repair, maintenance and long-term security of the cinema building).

The Property Company

When the Charity was established in 2013 a lease of the Cinema was taken from The Aldeburgh Cinema (Property) Limited ('Property Company'). The lease expires in 2063. With a view to giving greater security to the Charity and the Cinema the shareholders of the Property Company have been approached, with the full support of the Board of the Property Company. As a result, a majority of the shareholders have kindly given, for no consideration, their shares in the Property Company to the Charity. The Charity now holds just over 70% of the Property Company's shares. Although technically a subsidiary, the Board of the Property Company continues to operate independently from the Charity. Some of the Property Company shareholders have been hard to trace but the Trustees are hopeful that more will be prepared to donate their shares in the future.

Structure, governance and management

Aldeburgh Cinema Trust is a charitable company limited by guarantee, incorporated on 5 February 2013 (in England & Wales) and registered as a charity on 27 March 2013. The Charity is governed by its Articles of Association which set out its objects and powers. In the event of the Charity being wound up the Members are required to contribute an amount not exceeding £1 each.

The Trustees of the Charity, of whom there must be at least five and not more than twelve, are its Members and also its Directors for the purposes of company law. One third (or the number nearest one third) of the Trustees must retire at each Annual General Meeting, those serving longest retiring first and the choice between any of equal service being made by drawing lots. A retiring Trustee may be reappointed.

Trustees are recruited from the local community and are selected to ensure that the Charity benefits from a broad range of relevant skills and expertise on the board.

The Trustees who served during the year were:

Charles Laughton-Scott (Chairman)
Jill Green (resigned 28 March 2026)
Maryanne Nicholls
Sarah Turnbull
Stephen Barnard (Company Secretary)
Frederick Goetzen
Mary James
Janice Turner
Jennifer Hanlon (Treasurer)
Alison Morrow
Jonathan Canter
Sophie Clarke-Jervoise (appointed 28 March 2026)

The Trustees have ultimate responsibility for the governance and direction of the Charity and ensuring that it meets its charitable objects for the public benefit. They are also responsible for compliance with statutory and regulatory obligations. The day-to-day management of the Cinema is looked after by the General Manager.

The Trustees hold regular board meetings, attended by the General Manager, at which they agree strategic objectives, approve business plans and budgets, monitor financial and operational performance, and review staffing policies and provision. In addition, they review the risk register and amend risk management procedures where necessary. The General Manager is able to turn to individual Trustees with special responsibility for support in fund-raising, finance, staffing, programming and other fields.

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees' Report has been approved by the Board of Trustees.

.....

Stephen Barnard

Trustee

Dated: 16 July 2026

ALDEBURGH CINEMA TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALDEBURGH CINEMA TRUST

I report to the trustees on my examination of the financial statements of Aldeburgh Cinema Trust (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

H Rumsey

Helen Rumsey FCA
Ensors
Blyth House
Rendham Road
Saxmundham
IP17 1WA
Date: 21/08/2026

ALDEBURGH CINEMA TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	3	33,397	-	33,397	33,047	1,300	34,347
Charitable activities							-
Films		207,506	-	207,506	186,314	-	186,314
Alternative Content		29,572	-	29,572	27,030	-	27,030
Events		43,945	-	43,945	28,500	-	28,500
Kiosk		59,036	-	59,036	55,935	-	55,935
Friends Subscriptions		15,829	-	15,829	20,310	-	20,310
Other trading activities	4	26,549	-	26,549	32,966	-	32,966
Investments	5	2,166	-	2,166	2,747	-	2,747
Other income	6	-	-	-	2,500	-	2,500
Total income		418,000	-	418,000	389,349	1,300	390,649
Expenditure on:							
Charitable activities							
Cinema Expenses	7	399,289	5,628	404,917	370,645	5,234	375,879
Total expenditure		399,289	5,628	404,917	370,645	5,234	375,879
Net income/(expenditure) and movement in funds		18,711	(5,628)	13,083	18,704	(3,934)	14,770
Reconciliation of funds:							
Fund balances at 1 April 2025		274,241	32,869	307,110	255,537	36,803	292,340
Fund balances at 31 March 2026		292,952	27,241	320,193	274,241	32,869	307,110

ALDEBURGH CINEMA TRUST

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**12**		78,318		88,627
Investments	**13**		1,000		1,000
			79,318		89,627
Current assets					
Stocks	**14**	3,196		9,234	
Debtors	**15**	27,233		32,297	
Cash at bank and in hand		296,768		270,601	
		327,197		312,132	
Creditors: amounts falling due within one year	**16**	(86,322)		(94,649)	
Net current assets			240,875		217,483
Total assets less current liabilities			320,193		307,110
The funds of the charity					
Restricted income funds	**18**		27,241		32,869
Unrestricted funds	**19**		292,952		274,241
			320,193		307,110

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 18.7.2026.

Charles Laughton-Scott - Chairman
Trustee

1 Accounting policies

Charity information

Aldeburgh Cinema Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 51 High Street, Aldeburgh, IP15 5AU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT where this cannot be fully recovered, and is reported as part of the expenditure to which it related. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities to 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	2-10% straight line
Fixtures and fittings	12.5% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses are recognised immediately in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	33,397	-	33,397	33,047	1,300	34,347
Donations and gifts						
General donations	27,582	-	27,582	28,932	-	28,932
Friends donations	5,815	-	5,815	4,115	-	4,115
Other grants	-	-	-	-	1,300	1,300
	33,397	-	33,397	33,047	1,300	34,347

4 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Non-charitable trading activities	7,327	8,550
Letting and licensing arrangements	16,972	20,456
Other income	2,250	3,960
Other trading activities	26,549	32,966

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	2,166	2,747

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net gain on disposal of tangible fixed assets	-	2,500

7 Charitable activities

	Cinema Expenses 2026 £	Cinema Expenses 2025 £
Staff costs	158,526	146,224
Depreciation and impairment	15,390	20,800
Films	79,533	75,275
Alternative Content	20,437	17,202
Events	14,146	11,792
Kiosk	31,507	21,197
Programming	-	110
Marketing	5,358	4,770
Premises	55,984	52,057
Projection, sound, and other equipment	2,116	2,093
Administration	21,920	24,359
	404,917	375,879
	404,917	375,879
Analysis by fund		
Unrestricted funds	399,289	370,645
Restricted funds	5,628	5,234
	404,917	375,879

8 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,615	3,573
Depreciation of owned tangible fixed assets	15,390	20,800
Loss/(profit) on disposal of tangible fixed assets	-	(2,500)

9 Trustees

There were no expenses or remuneration incurred on behalf of the Trust reimbursed to Trustees (2025: £nil).

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Full time	1	1
Part time	13	14
Volunteers	8	8
Total	22	23

Employment costs	2026 £	2025 £
Wages and salaries	151,651	141,965
Social security costs	4,815	2,562
Other pension costs	2,060	1,697
	158,526	146,224

Key management personnel of the charity for both the year ended 31 March 2026 and the previous year comprised the General Manager, Deputy Manager and Finance Officer.
Total remuneration for the year was £108,547 (2025: £94,379).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2025	59,040	113,114	71,728	243,882
Additions	-	4,871	211	5,082
At 31 March 2026	59,040	117,985	71,939	248,964
Depreciation and impairment				
At 1 April 2025	29,360	57,296	68,600	155,256
Depreciation charged in the year	5,912	8,141	1,337	15,390
At 31 March 2026	35,272	65,437	69,937	170,646
Carrying amount				
At 31 March 2026	23,768	52,548	2,002	78,318
At 31 March 2025	26,724	55,080	6,823	88,627

13 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 April 2025 & 31 March 2026	1,000
Carrying amount	
At 31 March 2026	1,000
At 31 March 2025	1,000

The Trust has a 74% holding in The Aldeburgh Cinema (Property) Limited.

14 Stocks

	2026	2025
	£	£
Finished goods and goods for resale	3,196	9,234

15 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	9,174	9,547
Other debtors	13,789	17,531
Prepayments and accrued income	4,270	5,219
	27,233	32,297

16 Creditors: amounts falling due within one year

	2026	2025
	£	**£**
Other taxation and social security	12,492	11,855
Payments received on account	20,998	25,176
Trade creditors	5,395	7,984
Accruals	47,437	49,634
	86,322	94,649

Deferred income as at the 31 March 2026 year-end relates to ticket sales for screenings and auditorium hire due to take place after the year-end, along with income from advertising and rental arrangements covering a period after the year-end. All of the deferred income as at the previous year-end has all been released as Income in the current year.

17 Retirement benefit schemes

	2026	2025
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	2,060	1,697

The charity contributes to a defined contribution pension scheme for all qualifying employees.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 1 April 2025	Resources expended	Balance at 31 March 2026
	£	£	£	£	£	£
Cinema Development Funds	27,711	-	(4,876)	22,835	(4,876)	17,959
Educational Outreach Fund	2,692	-	(45)	2,647	-	2,647
New Projector Fund	6,000	-	(313)	5,687	(752)	4,935
Events Fund	400	1,300	-	1,700	-	1,700
	36,803	1,300	(5,234)	32,869	(5,628)	27,241

Restricted funds have been established with the following purposes:

Cinema Development Fund - To support the ongoing development of the Cinema, and depreciation is charged on the corresponding assets.

Educational Outreach Fund - To support year-round educational work with young people.

New Projector Fund - To support the new projector purchased in the prior year, and depreciation is charged on the corresponding asset.

Events Fund - To support the operation of specific events & exhibitions.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Repair & Maintenance Fund	7,675	-	-	7,675
General funds	266,566	418,000	(399,289)	285,277
	274,241	418,000	(399,289)	292,952

19 Unrestricted funds (Continued)

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Repair & Maintenance Fund	7,675	-	-	7,675
General funds	247,862	389,349	(370,645)	266,566
	255,537	389,349	(370,645)	274,241

The Repairs & Maintenance Fund is set aside for the repair, maintenance and long term security of the cinema building

20 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	60,804	17,514	78,318
Investments	1,000	-	1,000
Current assets/(liabilities)	231,148	9,727	240,875
	292,952	27,241	320,193

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	66,237	22,390	88,627
Investments	1,000	-	1,000
Current assets/(liabilities)	207,004	10,479	217,483
	274,241	32,869	307,110

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	6,503	6,503
Between two and five years	26,012	26,012
In over five years	208,096	214,599
	240,611	247,114

22 Related party transactions

During the year, the Trust received £nil (2025: £nil) in restricted donations, and £25,000 (2025: £25,000) in unconditional donations from Trustees, inclusive of gift aid where available.

During the year, the Trust incurred rental expenses of £6,503 (2025: £6,503) and Administrative income of £2,250 (2025: £2,250) with The Aldeburgh Cinema (Property) Limited. The Trust owed £795 to The Aldeburgh Cinema (Property) Limited at the year end. In the prior year Aldeburgh Cinema (Property) Limited owed £2,619.15 to the Trust.