

Company registration number: 01131692

Charity registration number: 504600

North Staffordshire Regional Film Theatre Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Daryl Denson ACMA
Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

North Staffordshire Regional Film Theatre Ltd

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North Staffordshire Regional Film Theatre Ltd

Reference and Administrative Details

Trustees	Peter John Bursell Hames, Chair Andrea Tunnicliffe Russell Heath Grace Edith Hilda Jordan Andrew Patrick Nicklin Gillian Lindley Timothy Wolley
Charity Registration Number	504600
Company Registration Number	01131692
Registered Office	The charity is incorporated in England. The Wade Centre Hartshill Road Stoke-on-Trent Staffordshire ST4 7NY
Independent Examiner	Daryl Denson ACMA Dudson Centre Hope Street Stoke-on-Trent ST1 5DD

North Staffordshire Regional Film Theatre Ltd

Trustees Report (incorporating the Directors' Report)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter John Bursell Hames, Chair
	Andrea Tunnicliffe
	Russell Heath
	SJ Myers (resigned 15 September 2024)
	Grace Edith Hilda Jordan
	Andrew Patrick Nicklin
	Gillian Lindley
	Timothy Wolley (appointed 24 March 2025)

Objectives and activities

Objectives and Aims

The objects of the charity are to encourage the development of the art of film and to promote its public appreciation and study. First founded in association with the British Film Institute, the Film Theatre provides an opportunity to see and discuss films from all parts of the world, most of which are not exhibited in commercial cinemas.

Objectives, strategies and activities

The charity's objectives are delivered through the showing of films and the organisation of discussion. Alongside more familiar titles, the Film Theatre promotes the exhibition of independent, European and international cinema, as well as revivals of older films. It ensures that local audiences in North Staffordshire and Stoke-on-Trent have the opportunity to experience a wider range of cinema than would otherwise be available.

Stoke Film Theatre is an independent public cinema situated in Stoke-on-Trent and is entirely reliant on volunteers for its Front of House operation.

Public benefit

Films from the main programme are shown on Tuesday, Thursday, Friday and Saturday nights and typically include 2-3 features.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

North Staffordshire Regional Film Theatre Ltd
Trustees Report (incorporating the Directors' Report)

Achievements and performance

The Film Theatre relocated in 2023 and was successfully reopened in its new home at the Wade Centre in Hartshill, Stoke-on-Trent on 11 October 2024 just in time to celebrate its 50th Birthday.

Since reopening up to 31 March 2025 the Film Theatre has welcomed over 4,000 patrons across 75 screenings within excess of 1,000 volunteer hours given by our dedicated volunteers. There have been a few equipment issues but ongoing fundraising and applications for grants are in place to fund new equipment.

The Film Theatre has been welcomed in its new home by both the venue and community and the ongoing support from our patrons has been huge. Our programme will continue to evolve in order to attract new and diverse audiences.

Financial review

Policy on reserves

The policy of the charity is to aim to hold a minimum of £5,000 in reserves to cover unexpected costs and/or cover overheads during an unexpected period of inactivity. Unrestricted reserves at the year end are £51,864 (2024: £41,506).

Structure, governance and management

Nature of 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.

Recruitment and appointment of trustees

The charity is administered by a trustees committee which meets quarterly. New trustees are appointed, by serving trustees when a vacancy occurs. They are recruited on the basis of their expertise in the area of cultural cinema and/or the fostering of community activity. Day to day management is under the supervision of an (unpaid) Cinema Director.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 08/12/25 and signed on its behalf by:



Peter John Bursell Hames
Trustee

North Staffordshire Regional Film Theatre Ltd

Independent Examiner's Report to the trustees of North Staffordshire Regional Film Theatre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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 North Staffordshire Regional Film Theatre Ltd 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.



.....
Daryl Denson ACMA

Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

Date:.....
18/12/2025

North Staffordshire Regional Film Theatre Ltd

**Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	11,905	-	11,905
Charitable activities	4	30,306	-	30,306
Other trading activities	5	729	-	729
Total income		<u>42,940</u>	-	<u>42,940</u>
Expenditure on:				
Charitable activities	6	<u>(32,582)</u>	<u>(2,916)</u>	<u>(35,498)</u>
Total expenditure		<u>(32,582)</u>	<u>(2,916)</u>	<u>(35,498)</u>
Net income/(expenditure)		<u>10,358</u>	<u>(2,916)</u>	<u>7,442</u>
Net movement in funds		10,358	(2,916)	7,442
Reconciliation of funds				
Total funds brought forward		<u>41,506</u>	<u>19,774</u>	<u>61,280</u>
Total funds carried forward	15	<u>51,864</u>	<u>16,858</u>	<u>68,722</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	<u>20,578</u>	-	<u>20,578</u>
Total income		<u>20,578</u>	-	<u>20,578</u>
Expenditure on:				
Charitable activities	6	<u>(14,812)</u>	<u>(3,645)</u>	<u>(18,457)</u>
Total expenditure		<u>(14,812)</u>	<u>(3,645)</u>	<u>(18,457)</u>
Net income/(expenditure)		<u>5,766</u>	<u>(3,645)</u>	<u>2,121</u>
Net movement in funds		5,766	(3,645)	2,121
Reconciliation of funds				
Total funds brought forward		<u>35,740</u>	<u>23,419</u>	<u>59,159</u>
Total funds carried forward	15	<u>41,506</u>	<u>19,774</u>	<u>61,280</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 15.

North Staffordshire Regional Film Theatre Ltd

(Registration number: 01131692)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	16,291	20,364
Current assets			
Debtors	12	724	553
Cash at bank and in hand	13	<u>53,040</u>	<u>41,013</u>
		53,764	41,566
Creditors: Amounts falling due within one year	14	<u>(1,333)</u>	<u>(650)</u>
Net current assets		<u>52,431</u>	<u>40,916</u>
Net assets		<u>68,722</u>	<u>61,280</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	16,858	19,774
Unrestricted income funds			
Unrestricted funds		<u>51,864</u>	<u>41,506</u>
Total funds	15	<u>68,722</u>	<u>61,280</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 08/12/25 and signed on their behalf by:

Peter JB Hames

Peter John Bursell Hames
Trustee

The notes on pages 7 to 14 form an integral part of these financial statements.

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

North Staffordshire Regional Film Theatre Ltd 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Charitable activities

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

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity 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 charity 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.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	20% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donations to major appeals	6,905	6,905
Grants, including capital grants;		
Government grants	5,000	5,000
	11,905	11,905
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations to major appeals	20,578	20,578
	20,578	20,578

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Online Bookings	24,901	24,901
Box Office Takings	5,405	5,405
	30,306	30,306

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Bar sales and publications	729	729
	729	729
		Total
		2024
		£
		-

6 Expenditure on charitable activities

	Activity undertaken directly £	2025 £
Wages	2,381	2,381
Film hire	7,157	7,157
Service charge	3,150	3,150
Theatre rent	5,896	5,896
Equipment hire	522	522
Licences	652	652
Repairs and maintenance	5,469	5,469
Insurance	1,694	1,694
Postage and stationery	12	12
Telephone	1,266	1,266
Sundries	2,543	2,543
Depreciation	4,073	4,073
Independent examination and accountancy	683	683
	35,498	35,498

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost		
At 1 April 2024	129,837	129,837
At 31 March 2025	129,837	129,837
Depreciation		
At 1 April 2024	109,473	109,473
Charge for the year	4,073	4,073
At 31 March 2025	113,546	113,546
Net book value		
At 31 March 2025	16,291	16,291
At 31 March 2024	20,364	20,364

12 Debtors

	2025	2024
	£	£
Prepayments	571	553
Other debtors	153	-
	724	553

13 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	80	-
Cash at bank	52,960	41,013
	53,040	41,013

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,333	650

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Fund	41,506	42,940	(32,582)	51,864
Restricted funds				
History Book	2,000	-	-	2,000
Stoke on Trent City Council	17,774	-	(2,916)	14,858
Total restricted funds	19,774	-	(2,916)	16,858
Total funds	61,280	42,940	(35,498)	68,722
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Fund	35,740	20,578	(14,812)	41,506
Restricted				
History Book	2,000	-	-	2,000
Stoke on Trent City Council	21,419	-	(3,645)	17,774
Total restricted funds	23,419	-	(3,645)	19,774
Total funds	59,159	20,578	(18,457)	61,280

The specific purposes for which the funds are to be applied are as follows:

History Book- for the publication costs of the history book.

Stoke on Trent City Council - Essential upgrades to audio and film presentaiton equipment.

North Staffordshire Regional Film Theatre Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	4,629	11,662	16,291
Current assets	48,568	5,196	53,764
Current liabilities	(1,333)	-	(1,333)
Total net assets	51,864	16,858	68,722
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	5,786	14,578	20,364
Current assets	32,725	8,841	41,566
Current liabilities	(650)	-	(650)
Total net assets	37,861	23,419	61,280

17 Related party transactions

There were no related party transactions in the year.