

**Grove Park Theatre**

**Charity Number 505339**

**Accounts for the year ended 31st July 2025**

**David A. Hopkins**  
**Chartered Accountant**  
**7 King Street, Wrexham, LL11 1HF**  
**Telephone (01978) 364331**

**Indepepent Examiner's  
Report to the Members of  
Grove Park Theatre**

I report on the Accounts for the Theatre for the year ended 31st July 2025.

**Respective responsibilities of members of the Theatre and Examiner**

As members of the Theatre, you are responsible for the preparation of Accounts. You consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state on the basis of procedures specified in the general direction given by the Charity Commissioners whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general direction given by the Charity Commissioners. An examination includes review of the accounting records kept by the Theatre and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts and seeking explanations from you as members of the Theatre concerning such matters. The procedures undertaken do not provide all the evidence that would be required in a audit and consequently I do not express and audit opinion on the view given by the Accounts.

**Independent Examiner's Statement**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and prepare Accounts which accord with the accounting records and to comply with the accounting requirements have not been met,  
or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



David A Hopkins  
Chartered Accountant  
7 Kind Street, Wrexham

Date 6-10-2025

Grove Park Theatre  
 Balance Sheet  
 As at 31st July 2025

		2025		2024	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Freehold Property - Theatre	1		159,587		159,587
Leasehold Property - Pentrefelin Warehouse	2		118,560		121,983
Fixtures, fittings and equipment	3		22,182		27,727
			<u>300,329</u>		<u>309,297</u>
<b>Current Assets</b>					
Stock on hand	4	1,258		1,117	
Debtors and prepaymetns	5	8,652		8,064	
Cash at bank and in hand	6	254,676		234,458	
		<u>264,586</u>		<u>243,639</u>	
<b>Current Liabilities</b>					
Creditors and accrued expenses	7	21,638		12,524	
				<u>12,524</u>	
<b>Net Current Assets</b>			242,948		231,115
			<u>543,277</u>		<u>540,412</u>
<b>Represented by:-</b>					
<b>Accumulated Fund</b>					
Balance brought forward			540,412		512,237
Surplus for the year			2,865		28,175
			<u>543,277</u>		<u>540,412</u>
Balance carried forward					

Grove Park Theatre  
Notes to the Balance Sheet  
As at 31st July 2025

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	2025 £
<b>1 Freehold Property - The Theatre</b>	
Cost brought forward and carried forward	<u>159,587</u>
<b>2 Leasehold Property - Pentrefelin warehouse</b>	
Cost brought forward and carried forward	<u>203,838</u>
Less Amortisation	
Brought forward	81,855
Charge for year	3,423
Carried forward	<u>85,278</u>
Net book value	
At 31st July 2025	118,560
At 31st July 2024	<u>121,983</u>

The above property is held on a 99 year lease which commenced on 11th September 1961. Therefore the proportion of the lease purchased by the Theatre on 31st October 1991 is being amortised over the remaining 69 years of its life on a straight line basis.

	2025 £
<b>3 Fixtures, Fittings and Equipment</b>	
Cost brought forward	412,111
Additions	-
Carried forward	<u>412,111</u>
Less Depreciation	
Brought forward	384,384
Charge for year	5,545
Carried forward	<u>389,929</u>
Net book value	
At 31st July 2025	22,182
At 31st July 2024	<u>27,727</u>

Depreciation is charged at 20% of the net book value each year.

Grove Park Theatre  
Notes to the Balance Sheet  
As at 31st July 2025

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	2025	2024
	£	£
<b>4 Stock on hand (at cost)</b>		
Bar	1,000	846
Sweets and ices	185	187
Catering	73	84
	<u>1,258</u>	<u>1,117</u>
<b>5 Debtors and prepayments</b>		
Production costs (scripts and royalties)	3,293	4,009
Other expenses prepaid	5,359	4,055
	<u>8,652</u>	<u>8,064</u>
<b>6 Cash at bank and in hand</b>		
Bank balances -		
General account	21,810	14,424
Bar account	3,545	21,446
Social account	2,402	6,976
200 Club account	901	842
Savings account	224,960	190,371
	<u>253,618</u>	<u>234,059</u>
Cash in hand	1,058	399
	<u>254,676</u>	<u>234,458</u>
<b>7 Creditors and accrued expenses</b>		
Ticket sales in advance - Panto	6,712	5,961
Other creditors	14,926	6,563
	<u>21,638</u>	<u>12,524</u>

**Grove Park Theatre**  
**Income and Expenditure Account**  
**For the year ended 31st July 2025**

		2025		2024	
	Note	£	£	£	£
<b>Income</b>					
Productions	1		90,978		93,557
Less Production costs	2		(41,633)		(29,086)
			<u>49,345</u>		<u>64,471</u>
<b>Sale of programmes</b>					
Sales		2,189		2,507	
Cost		<u>(1,888)</u>		<u>(2,004)</u>	
			301		503
<b>Net income from productions</b>			<u>49,646</u>		<u>64,974</u>
<b>Other income</b>					
Trading profits	3	14,680		15,461	
Full membership subscriptions		5,693		5,692	
Youth membership subscriptions		1,400		1,020	
200 Club	4	541		520	
Hire of Theatre/props/wardrobe		706		999	
Interest received		4,589		2,552	
Donations and legacies		47		330	
Rent for car park		9,720		8,060	
Hoarding and advertising		1,000		1,000	
			<u>38,376</u>		<u>35,634</u>
			<u>88,022</u>		<u>100,608</u>
<b>Theatre running costs</b>					
Establishment	5	56,107		45,668	
Administration	6	12,131		7,953	
Finance charges	7	7,951		8,457	
			<u>76,189</u>		<u>62,078</u>
<b>Net income before Depreciation and Amortisation</b>			<u>11,833</u>		<u>38,530</u>
<b>Less</b>					
Depreciation		5,545		6,932	
Amortisation of lease		3,423		3,423	
			<u>8,968</u>		<u>10,355</u>
<b>Net income for the year</b>			<u>2,865</u>		<u>28,175</u>

	2025		2024	
	£	£	£	£
<b>1 Income from Productions</b>				
Season tickets		12,936		13,776
Pantomime tickets		51,183		53,188
Pantomime sponsorship		500		500
Ticket exchange fees		123		113
<b>2024/2025 Season - Ticket sales</b>				
A Bunch of Amateurs		2210		
Educating Rita		4465		
And Then There Were None		5834		
Lovesong		2705		
The Little Mermaid		8550		
My Family and Other Animals		2472		
<b>2023/24 Season - Ticket sales</b>				
The Addams Family			5,634	
Sheila's Island			2,974	
Frankenstein			4,469	
Home, I'm Darling			4,606	
Some Mothers Do 'Av 'Em			5,255	
Animal Farm			3,042	
		26,236		25,980
		<u>90,978</u>		<u>93,557</u>

	2025		2024	
	£	£	£	£
<b>2 Production Costs</b>				
Pantomime		7,337		6,381
<b>2024/2025 Season</b>				
A Bunch of Amateurs	685			
Educating Rita	826			
And Then There Were None	1,116			
Lovesong	1,080			
The Little Mermaid	3,753			
My Family and Other Animals	334			
<b>2023/24 Season</b>				
The Addams Family			2,621	
Sheila's Island			487	
Frankenstein			1,846	
Home, I'm Darling			1,585	
Some Mothers Do 'Av 'Em			992	
Animal Farm			406	
		<u>7,794</u>	<u>7,937</u>	
<b>Other Production costs</b>				
One Act Play Festival - Blue Remembered Hills		-		316
Transport	610			760
Scripts and Royalties	7,899			7,026
Artistic Director	673			542
Technical Director	453			497
Technical repairs	16,867			5,627
		<u>41,633</u>		<u>29,086</u>

	2025		2024	
	£	£	£	£
<b>3 Trading Profits</b>				
Bar: Sales	14,754		16,031	
Bar: Cost of sales	<u>(7,017)</u>		<u>(7,089)</u>	
Bar: Net Profit		7,737		8,942
Sweets and Ices: Sales	10,047		9,570	
Sweets and Ices: Cost of sales	<u>(4,665)</u>		<u>(4,678)</u>	
Sweets and Ices: Net Profit		5,382		4,892
Catering/Social: Sales	2,238		2,324	
Catering/Social: Cost of sales	<u>(677)</u>		<u>(697)</u>	
Catering/Social: Net Profit		1,561		1,627
		<u>14,680</u>		<u>15,461</u>
<b>4 200 Club</b>				
Income		1,085		1,130
Prizes and expenses		<u>(544)</u>		<u>(610)</u>
		<u>541</u>		<u>520</u>
<b>5 Establishment Expenses</b>				
Insurance		6,678		6,545
Ground rent		184		184
Rates, Water and refuse		4,887		2,939
Heating and lighting		20,256		27,612
Repairs and renewals (Non-Technical)		18,782		4,831
Telephone and internet		1,326		1,269
House Director and cleaning		3,994		2,288
		<u>56,107</u>		<u>45,668</u>

	2025		2024	
	£	£	£	£
<b>6 Administration</b>				
Publicity		7,495		5,423
Subscriptions & licences		1,583		1,074
Archive costs		36		247
Accountancy fees		420		150
Administration and miscellaneous		1,221		1,059
Youth Theatre costs		1,376		-
		<u>12,131</u>		<u>7,953</u>
<b>7 Finance costs</b>				
Box Office software and booking fees		5,131		5,443
Bank charges		2,820		3,014
		<u>7,951</u>		<u>8,457</u>