

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
HAILSHAM PAVILION LIMITED

Aequitas Limited  
1 Swan Wood Park  
Gun Hill  
Horam  
East Sussex  
TN21 0LL

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FOR THE YEAR ENDED 31 DECEMBER 2024

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# HAILSHAM PAVILION LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024. 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).

### 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.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
03269959 (England and Wales)

Registered Charity number  
1062538

Registered office  
George Street  
Hailsham  
East Sussex  
BN27 1AE

Trustees  
B Simmonds (resigned 30.1.24)  
J Elphick  
C E Hide (resigned 23.7.24)  
G H Jones  
T Powis  
P R Simmons (resigned 23.1.24)  
R E China-Roberts (resigned 21.11.24)  
E L Isaacs (resigned 9.12.24)  
B R Jones  
A J Brooke (appointed 4.2.25)  
H Lawrence (appointed 4.2.25)  
R W Dunn (appointed 25.6.24)  
C Hale (appointed 10.7.24)  
E E Hale (appointed 25.6.24)

Company Secretary  
J Elphick

HAILSHAM PAVILION LIMITED

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

.  
Aequitas Limited  
1 Swan Wood Park  
Gun Hill  
Horam  
East Sussex  
TN21 0LL

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

.....  
G H Jones - Trustee

DRAFT

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAILSHAM PAVILION LIMITED

Independent examiner's report to the trustees of Hailsham Pavilion Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

## 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.

Aequitas Limited  
1 Swan Wood Park  
Gun Hill  
Horam  
East Sussex  
TN21 0LL

Date: .....

# HAILSHAM PAVILION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		31.12.24 Unrestricted funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	24,318	56,110
Other trading activities	3	168,191	179,314
Investment income	4	611	670
Total		<u>193,120</u>	<u>236,094</u>
EXPENDITURE ON			
Raising funds	5	<u>215,367</u>	<u>246,662</u>
NET INCOME/(EXPENDITURE)		(22,247)	(10,568)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>118,888</u>	<u>129,456</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>96,641</u></u>	<u><u>118,888</u></u>

The notes form part of these financial statements

# HAILSHAM PAVILION LIMITED

## BALANCE SHEET 31 DECEMBER 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
FIXED ASSETS			
Tangible assets	11	16,938	22,583
CURRENT ASSETS			
Stocks	12	2,514	1,907
Debtors	13	-	2,544
Cash at bank and in hand		114,886	118,293
		<u>117,400</u>	<u>122,744</u>
CREDITORS			
Amounts falling due within one year	14	(37,697)	(26,439)
NET CURRENT ASSETS		<u>79,703</u>	<u>96,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		96,641	118,888
NET ASSETS		<u>96,641</u>	<u>118,888</u>
FUNDS	15		
Unrestricted funds		<u>96,641</u>	<u>118,888</u>
TOTAL FUNDS		<u>96,641</u>	<u>118,888</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

HAILSHAM PAVILION LIMITED

BALANCE SHEET - continued  
31 DECEMBER 2024

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:

.....  
G H Jones - Trustee

DRAFT



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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	- 25% on reducing balance
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	<u>24,318</u>	<u>56,110</u>

## 3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Income from cinema/theatre	134,580	154,254
Net kiosk income	10,322	10,560
Lettings	17,092	5,705
Sundry income	<u>6,197</u>	<u>8,795</u>
	<u>168,191</u>	<u>179,314</u>

## 4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Interest receivable - trading	<u>611</u>	<u>670</u>

## 5. RAISING FUNDS

## Raising donations and legacies

	31.12.24	31.12.23
	£	£
Support costs	<u>68,790</u>	<u>83,128</u>

## Other trading activities

	31.12.24	31.12.23
	£	£
Purchases	60,009	55,885
Staff costs	84,380	107,360
Licensing	<u>2,188</u>	<u>289</u>
	<u>146,577</u>	<u>163,534</u>

## Aggregate amounts

	31.12.24	31.12.23
	£	£
Aggregate amounts	<u>215,367</u>	<u>246,662</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 6. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Raising donations and legacies	<u>51,611</u>	<u>11,532</u>	<u>5,647</u>	<u>68,790</u>

## 7. NET INCOME/(EXPENDITURE)

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

	31.12.24 £	31.12.23 £
Depreciation - owned assets	<u>5,645</u>	<u>7,530</u>

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

## 9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
General Manager	1	1
General Employees	<u>5</u>	<u>6</u>
	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	56,110
Other trading activities	179,314
Investment income	670
Total	<u>236,094</u>
EXPENDITURE ON	
Raising funds	246,662
NET INCOME/(EXPENDITURE)	(10,568)
RECONCILIATION OF FUNDS	
Total funds brought forward	129,456
TOTAL FUNDS CARRIED FORWARD	<u>118,888</u>

## 11. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2024 and 31 December 2024	<u>14,474</u>	<u>54,173</u>	<u>75,124</u>	<u>762</u>	<u>144,533</u>
DEPRECIATION					
At 1 January 2024	14,384	33,097	73,866	603	121,950
Charge for year	<u>22</u>	<u>5,269</u>	<u>314</u>	<u>40</u>	<u>5,645</u>
At 31 December 2024	<u>14,406</u>	<u>38,366</u>	<u>74,180</u>	<u>643</u>	<u>127,595</u>
NET BOOK VALUE					
At 31 December 2024	<u>68</u>	<u>15,807</u>	<u>944</u>	<u>119</u>	<u>16,938</u>
At 31 December 2023	<u>90</u>	<u>21,076</u>	<u>1,258</u>	<u>159</u>	<u>22,583</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 12. STOCKS

	31.12.24	31.12.23
	£	£
Stocks	<u>2,514</u>	<u>1,907</u>

## 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	-	1,183
Prepayments	-	1,361
	<u>-</u>	<u>2,544</u>

## 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Payments on account	20,520	13,208
Trade creditors	8,130	2,419
Social security and other taxes	37	1,400
VAT	6,510	6,912
Accrued expenses	2,500	2,500
	<u>37,697</u>	<u>26,439</u>

## 15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	118,888	(22,247)	96,641
	<u>118,888</u>	<u>(22,247)</u>	<u>96,641</u>
TOTAL FUNDS	<u>118,888</u>	<u>(22,247)</u>	<u>96,641</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	193,120	(215,367)	(22,247)
	<u>193,120</u>	<u>(215,367)</u>	<u>(22,247)</u>
TOTAL FUNDS	<u>193,120</u>	<u>(215,367)</u>	<u>(22,247)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	129,456	(10,568)	118,888
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>129,456</u>	<u>(10,568)</u>	<u>118,888</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,094	(246,662)	(10,568)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>236,094</u>	<u>(246,662)</u>	<u>(10,568)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	129,456	(32,815)	96,641
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>129,456</u>	<u>(32,815)</u>	<u>96,641</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,214	(462,029)	(32,815)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>429,214</u>	<u>(462,029)</u>	<u>(32,815)</u>

## 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

# HAILSHAM PAVILION LIMITED

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	24,318	56,110
Other trading activities		
Income from cinema/theatre	134,580	154,254
Net kiosk income	10,322	10,560
Lettings	17,092	5,705
Sundry income	6,197	8,795
	<hr/>	<hr/>
	168,191	179,314
Investment income		
Interest receivable - trading	611	670
	<hr/>	<hr/>
Total incoming resources	193,120	236,094
<b>EXPENDITURE</b>		
Other trading activities		
Rental of films	60,009	55,885
Wages	84,380	107,360
Licensing	2,188	289
	<hr/>	<hr/>
	146,577	163,534
Support costs		
Management		
Rates and water	1,084	1,293
Insurance	1,622	1,858
Light and heat	10,252	11,065
Phone and computer expenses	5,322	5,896
Postage and stationery	3,103	1,795
Advertising	13,646	17,122
Sundries	794	1,197
Repairs and maintenance	12,974	17,638
Subscriptions	436	3,666
Management Fees re Digital	2,378	3,104
	<hr/>	<hr/>
	51,611	64,634

This page does not form part of the statutory financial statements



# HAILSHAM PAVILION LIMITED

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	31.12.24 £	31.12.23 £
Management		
Finance		
Payroll bureau	151	150
Accountancy fees	5,000	4,300
Bank charges	6,381	6,515
	<u>11,532</u>	<u>10,965</u>
Other		
Improvements to property	23	30
Plant and machinery	5,269	7,025
Fixtures and fittings	315	420
Computer equipment	40	54
	<u>5,647</u>	<u>7,529</u>
Total resources expended	<u>215,367</u>	<u>246,662</u>
Net expenditure	<u>(22,247)</u>	<u>(10,568)</u>

This page does not form part of the statutory financial statements