

Plaza Community Cinema

Charity No. 1062570

Company No. 03362182

Trustees' Report and Unaudited Accounts

31 March 2025

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Plaza Community Cinema
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, 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 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03362182

Charity No. 1062570

Principal Office

13 Crosby Road North

Waterloo

Liverpool

Merseyside

L22 0LD

Registered Office

13 Crosby Road North

Waterloo

Liverpool

Merseyside

L22 0LD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J. Dunn

V.M. Elson

C.J. Forshaw

K. Owen

C. Tully

I.H. Turnbull

Key Management Personnel

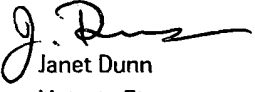
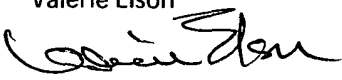
Chair

Company Secretary

Accountants

Sefton Council for Voluntary Service

Burlington House


Janet Dunn
Valerie Elson


Plaza Community Cinema
Trustees Annual Report
Crosby Road North
Waterloo
Liverpool
L22 0LG

Bankers
The Co-Operative Bank PLC
Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Solicitors
Lees Partners
52a Grange Road
West Kirkby
Wirral
CH48 4EF

OBJECTIVES AND ACTIVITIES

The objects of the charity are to:

- 1) advance the education of the public in the knowledge, understanding and appreciation of the arts, in particular the art of film.
- 2) utilise the unique potential of film as an educational medium, and
- 3) benefiting the residents of "South Sefton" and surrounding areas by the provision of recreational and leisure time facilities in the interests of social welfare and with the object of improving their conditions of life.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The admissions for the period of 1/04/2024 to 31/03/2025 have again been disappointing at only 80,333 and it is obvious that the audience levels from 2019 have not returned after COVID this is partly due to the increase streaming services on offer from Netflix Amazon Prime, Apple TV etc. Another factor also is that the films on offer are of an inferior quality and the industry still seems to be suffering the after effects of COVID and the writers strike in 2021/2022. We are optimistic that in the coming year things will start to improve. The Trustees have been looking at new ways to increase the product on offer and as well as the NTL streaming which has been hugely popular we are also bringing in Ballet and Opera from the Royal Ballet and Opera streaming services. Some extremely popular screenings from the NTL included 'NYE' with 358 admissions, we were in the top 12 admissions over the UK. A Q&A with screenwriter and author Frank Cottrell Boyce for his film 'A Beautiful Game' was hugely popular with audiences and was almost sold out in Screen 1 (560 seats). In May of this year we went into partnership with the Regency Film Festival based in Liverpool, they showed their 5 films of the year and was again extremely popular.

Some of the offerings from NTL include Present Laughter, another screening of the most in demand Prima Facie, and commencing in September we have TRBO Live with 'The Marriage of Figaro'

We are now showing the Banff Film Festival 3 times a year and this remains one of the highlights of the calendar year with tickets selling out on the big screen on all 3 occasions.

Plaza Community Cinema Trustees Annual Report

The Plaza continues to do well in attracting schools for both educational and leisure purposes and screen hire remains buoyant.

In September we are engaging in partnership with Pritchards Bookshop event for schools with Katherine Randell and Frank Cottrell Boyce. September also sees our annual Nostalgia Night a Laurel and Hardy special "Sons of the Desert."

The Trustees continue to improve the building, this year saw new plaster work on the ceilings and walls on the stairs leading to the balcony with a fresh coat of paint on the walls and woodwork, the offices too have been completely renovated.

The installation and renovation of the Wurlitzer Organ has been suspended upon further detailed report from John Abson and David Lowes from the Cinema Organ Trust they are specialist in their field and have build Organs all over the country, they are highly respected throughout the industry and are willing to come in on a voluntary basis and take over the restoration of the Wurlitzer at the Plaza. The Trustees are very optimistic that this will be a very good long-term relationship with both parties wanting the same goal, to see the Plaza Wurlitzer 'Sing'

The Plaza Support Shop continues to raise vital funds for the Plaza and is going from strength to strength with huge support from the local community in both donations of saleable goods and purchasing those goods once on sale in the shop. The shop remains a vital resource for the Plaza not only for raising vital funds but also for keeping the community updated on what is happening at the Plaza and the programme of events coming soon.

The Arts and Education Department has again done some outstanding work with young people and community organizations and continues to be highly respected amongst all those involved from the local community to the wider areas of Merseyside. This January sees Christine Physick Director of Arts and Education retiring at the end of the month, Christine has been with the Plaza for 20 years and the Trustees would like to wish her a long and happy retirement.

The Trustees and Management would like to thank all the volunteers who have supported the Plaza this year, without them we would not be able to operate and we are hugely grateful to each and every one. The Trustees are happy to report that the volunteer base continues to grow.

ARTS AND EDUCATION REPORT APRIL 2024-MARCH 2025

The AI inspired film 'Game of Chance' a creative media project for youth aged 13-18 years continued for 8 full days over the Easter period. Working with 22 young people a mix of those with additional needs and their mainstream peers. It was a great two weeks with lots of creativity and positive energy from everyone involved. The final stage of the project took place over the spring bank holiday week at the end of May. Over the course of the project 22 young people aged between 13-18 worked with a team of creative professionals to produce their own film, the film had a public screening at the Plaza.

In celebration of Pride month I coordinated a partnership event at the Library to host a special screening of The Rocky Horror Picture Show, this was a free event attended by approximately 50 people. A further partnership event with Sefton Libraries saw us link up with the Liverpool Arab Arts Festival and The Colour of Pomegranates group to screen 2 short Arab films from Palestine and Lebanon accompanied by a feature film 'Salma's Home' from Jordon, cultural food was also served at the event which took place at the end of July.

In July I also established a new partnership with Everton in the Community bringing to the Plaza 20 young people who were being educated in alternative provision.

Thanks for external funding from Sefton Council's Warm Spaces initiative we were able to launch our Autumn/Winter 2024/25 programme of events in October. Our first event attracted an audience of 180 to watch 'The Critic'. In response to requests from the public we have been able to adapt our food offer to cater for lactose intolerant people and vegans as well as introducing plant based mild and fruit teas.

In addition we are still showing our Autism and Dementia screenings and the very popular 'Flix and Friends' in partnership with Age Concern.

Summary of the year 56 Events were hosted as part of the Plaza's Arts and Education programme 2024/5, 5786 people aged between 3 and 93 took part in the Plaza's education programme, 30 young people aged between 13-18 took part in film and creative media projects, each receiving training in all aspects of film and production and learned how to produce their own film. £8693 was generated through the Arts and Education events during 2024/5. 592 people attended the Warm Welcome Screenings. 660 people attended the Autism and Dementia screenings. 72 people attended the screening of 'Once Removed a short film produced by 30 young people aged 13-18.

Added Value: Meeting Older Peoples Needs Objective 4 – Respect and Social Inclusion, bringing older people together with agencies responsible for providing services and to ensure their voices are heard and heeded.

Objective 6: Tackling Loneliness – To build a better connection with Care Home residents and sheltered housing residents and encouraging community involvement.

Meeting the needs of Children and Young people the Plaza meets 8 of the councils 12 priorities

Since 2015 the Plaza's Arts and Education activities with young people has attracted regular funding from Rotary Club of Southport, BBC CIN, Sefton Council and Sefton CVS to name but a few, I am extremely grateful for all the support received and would like to thank all the funders, participants, volunteers and staff for their support.

FINANCIAL REVIEW

The operational deficit on the general fund during the year was £67,498 (2024: surplus of £83,563).

As at 31st March 2025 £301,974 (2024 £310,548) was held in free unrestricted funds, £909,144 (2024 £968,068) in the fixed asset fund, £446,745 in the building restoration fund and £36,000 in the Mighty Wurlitzer restoration fund, with no restricted fund balances.

Our primary source of income is through ticket sales and associated extra's such as kiosk sales for food and drink consumed on site.

In order to assist the trustees to identify the free cash reserves there is a designated Fixed Asset Fund which should hold the value of tangible fixed assets as at each year-end.

Reserves Policy

The trustees have considered the need to maintain an appropriate level of reserves for the charity. Consideration has been given to the nature of income and expenditure streams, the need to match income with fixed commitments and the nature of reserves. The trustees have concluded that the following reserves should be maintained.

The trustees wish to have 3 months running costs, based on the last 3 years general fund expenditure in case of a immediate problem. As at 31st March 2025 the free reserves held by the charitable company were £301,974 (2024: £310,548), which is equivalent to 4 months' running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Plaza Community Cinema

Trustees Annual Report

Governing Document

Plaza Community Cinema is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28th September 2015. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 8 members (8 in 2022), each of whom agrees to contribute £10 in the event of the charity winding up.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such reported party transactions were reported.

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

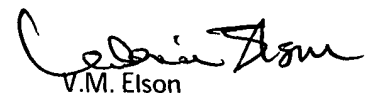
The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Dunn
Trustee



06 November 2025



V.M. Elson

Trustee

06 November
2025

Plaza Community Cinema
Independent Examiners Report

Independent Examiner's Report to the trustees of Plaza Community Cinema

I report to the charity trustees on my examination of the financial statements of Plaza Community Cinema for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

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 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountant.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- the financial statements have not been prepared in accordance with the Charities SORP (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.

I Wright

Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
06 November 2025

Plaza Community Cinema
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	20,748	20,748	31,497
Charitable activities	5	709,287	709,287	726,123
Other trading activities	6	110,539	110,539	100,470
Investments	7	22,301	22,301	8,241
Total		862,875	862,875	866,331
Expenditure on:				
Raising funds	8	23,105	23,105	8,462
Charitable activities	9	907,268	907,268	774,306
Total		930,373	930,373	782,768
Net gains on investments		-	-	-
Net (expenditure)/income	10	(67,498)	(67,498)	83,563
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(67,498)	(67,498)	83,563
Other gains and losses				
Net movement in funds		(67,498)	(67,498)	83,563
Reconciliation of funds:				
Total funds brought forward		1,761,361	1,761,361	1,677,798
Total funds carried forward		1,693,863	1,693,863	1,761,361

Plaza Community Cinema

Balance Sheet

at 31 March 2025

Company No. 03362182	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	12	909,144	968,068
		<u>909,144</u>	<u>968,068</u>
Current assets			
Stocks	13	4,800	4,800
Debtors	14	4,810	16,553
Cash at bank and in hand		808,025	832,881
		<u>817,635</u>	<u>854,234</u>
Creditors: Amount falling due within one year	15	(32,916)	(60,941)
Net current assets		<u>784,719</u>	<u>793,293</u>
Total assets less current liabilities		<u>1,693,863</u>	<u>1,761,361</u>
Net assets excluding pension asset or liability		<u>1,693,863</u>	<u>1,761,361</u>
Total net assets		<u>1,693,863</u>	<u>1,761,361</u>
The funds of the charity			
Restricted funds	16		
Unrestricted funds	16		
General funds		301,974	310,548
Designated funds		1,391,889	1,450,813
		<u>1,693,863</u>	<u>1,761,361</u>
Reserves	16		
Total funds		<u>1,693,863</u>	<u>1,761,361</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

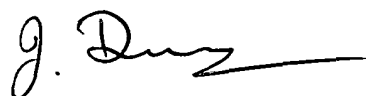
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 November 2025

And signed on its behalf by:

J. Dunn
Trustee

06 November 2025



Plaza Community Cinema
Statement of Cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(67,498)	83,563
Adjustments for:		
Depreciation of property, plant and equipment	58,924	58,924
Dividends, interest and rents from investments	(22,301)	(8,241)
Decrease/(Increase) in trade and other receivables	11,743	(12,140)
(Decrease)/Increase in trade and other payables	(28,025)	33,345
Net cash (used in)/provided by operating activities	<u>(47,157)</u>	<u>155,451</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	22,301	8,241
Net cash from/(used in) investing activities	<u>22,301</u>	<u>(90,257)</u>
Net cash used in financing activities	<u>-</u>	<u>(300)</u>
Net (decrease)/increase in cash and cash equivalents	(24,856)	64,894
Cash and cash equivalents at the beginning of the year	832,881	767,895
Cash and cash equivalents at the end of the year	<u>808,025</u>	<u>832,789</u>
Components of cash and cash equivalents		
Cash and bank balances	808,025	832,881
	<u>808,025</u>	<u>832,881</u>

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity 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 note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Plaza Community Cinema

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Notes to the Accounts

Tangible fixed assets and depreciation

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

Freehold property	4% Straight Line
Fixtures & Fittings	5-25% Straight Line
Equipment	5-20% Straight Line

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	31,497	31,497
Charitable activities	726,123	726,123
Other trading activities	100,470	100,470
Investments	8,241	8,241
Total	<u>866,331</u>	<u>866,331</u>
Expenditure on:		
Raising funds	8,462	8,462
Charitable activities	774,306	774,306
Total	<u>782,768</u>	<u>782,768</u>
Net income	<u>83,563</u>	<u>83,563</u>
Net income before other gains/(losses)	83,563	83,563
Other gains and losses:		
Net movement in funds	<u>83,563</u>	<u>83,563</u>
Reconciliation of funds:		
Total funds brought forward	1,677,798	1,677,798
Total funds carried forward	<u>1,761,361</u>	<u>1,761,361</u>

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Grants and Donations	20,748	20,748	23,239
Other Fundraising Events	-	-	8,258
	<u>20,748</u>	<u>20,748</u>	<u>31,497</u>

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Commercial Cinema	479,765	479,765	466,011
Kiosk Income	224,932	224,932	239,122
Arts & Education	4,590	4,590	-
	-	-	20,990
	<u>709,287</u>	<u>709,287</u>	<u>726,123</u>

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Advertising Income	24,585	24,585	29,201
Shop Income	65,184	65,184	63,142
100 Club	5,569	5,569	8,127
Thursday Bingo	15,201	15,201	-
	<u>110,539</u>	<u>110,539</u>	<u>100,470</u>

7 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest Receivable	22,301	22,301	8,241
	<u>22,301</u>	<u>22,301</u>	<u>8,241</u>

8 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Fundraising trading costs</i>			
Advertising Income	1,728	1,728	-
Shop Income	19,542	19,542	6,127
100 Club	1,835	1,835	2,335
	<u>23,105</u>	<u>23,105</u>	<u>8,462</u>

Plaza Community Cinema
Notes to the Accounts

9 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Commercial Cinema	225,129	225,129	203,366
Kiosk Income	105,999	105,999	111,108
Arts & Education	9,499	9,499	2,721
<i>Admin costs</i>			
Bank loan and overdraft interest payable	1,333	1,333	-
Employee costs	258,848	258,848	236,286
Motor and travel costs	115	115	4,973
Premises costs	214,010	214,010	120,936
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	58,924	58,924	58,924
General administrative costs	31,239	31,239	31,786
Legal and professional costs	2,172	2,172	4,206
	<u>907,268</u>	<u>907,268</u>	<u>774,306</u>

10 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	58,924	58,924

11 Staff costs

	2025	2024
Salaries and wages	241,745	221,822
Social security costs	13,084	11,419
Pension costs	3,332	3,045
	<u>258,161</u>	<u>236,286</u>

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

12 Tangible fixed assets

	Land and buildings	Fixtures & Fittings	Equipment	Assets Under Developmen t	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2024	614,861	631,590	207,785	280,434	1,734,670
At 31 March 2025	<u>614,861</u>	<u>631,590</u>	<u>207,785</u>	<u>280,434</u>	<u>1,734,670</u>
Depreciation and impairment					
At 1 April 2024	265,441	322,738	178,423	-	766,602
Depreciation charge for the year	18,595	29,599	10,730	-	58,924
At 31 March 2025	<u>284,036</u>	<u>352,337</u>	<u>189,153</u>	<u>-</u>	<u>825,526</u>
Net book values					
At 31 March 2025	<u>330,825</u>	<u>279,253</u>	<u>18,632</u>	<u>280,434</u>	<u>909,144</u>
At 31 March 2024	<u>349,420</u>	<u>308,852</u>	<u>29,362</u>	<u>280,434</u>	<u>968,068</u>

13 Stocks

	2025	2024
	£	£
Finished goods	4,800	4,800
	<u>4,800</u>	<u>4,800</u>
Carrying value analysed by activities	2025	2024
	£	£
Kiosk Income	4,800	4,800
	<u>4,800</u>	<u>4,800</u>

14 Debtors

	2025	2024
	£	£
VAT recoverable	-	12,735
Prepayments and accrued income	4,810	3,818
	<u>4,810</u>	<u>16,553</u>

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	14,536	57,813
Other taxes and social security	12,843	-
Other creditors	568	-
Accruals	4,969	3,128
	<u>32,916</u>	<u>60,941</u>

16 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Unrestricted funds:					
General funds	310,548	862,875	(930,373)	58,924	301,974
Designated funds:					
Fixed Asset Fund	968,068	-	-	(58,924)	909,144
Building Restoration Fund	446,745	-	-	-	446,745
The Mighty Wurlitzer Restoration Fund	36,000	-	-	-	36,000
Total	1,450,813	-	-	(58,924)	1,391,889
 Total funds	 1,761,361	 862,875	 (930,373)	 -	 1,693,863

Purposes and restrictions in relation to the funds:

Designated funds:

Fixed Asset Fund	Fixed assets
Building Restoration Fund	Building restoration
The Mighty Wurlitzer Restoration Fund	Organ restoration

17 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	909,144	909,144
Net current assets	784,719	784,719
	1,693,863	1,693,863

18 Reconciliation of net cash / (net debt)

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	832,881	(24,856)	808,025
	832,881	(24,856)	808,025
Net cash / (net debt)	832,881	(24,856)	808,025

FRS 102 requires an entity to report changes in net debt in the accounting period. Plaza Community Cinema does not carry any debt or other borrowings and has a positive net cash position

Plaza Community Cinema
Notes to the Accounts

19 Commitments

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>3,332</u>	<u>3,045</u>

20 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.