

THE CINEMA THEATRE ASSOCIATION

England & Wales · Charity number 1100702

Details

Status	Registered
Legal form	Charitable company
Company number	04428776
Registered	2003-11-14
Register	View on the Charity Commission register

Contact

Address	59 Harrowdene Gardens Teddington TW11 0DJ
Phone	02089772608
Email	atunger@blueyonder.co.uk
Website	www.cta-uk.org

Activities

Objects: TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT THROUGH THE PROMOTION OF THE STUDY OF ALL ASPECTS OF CINEMA AND THEATRE BUILDINGS WITH PARTICULAR REFERENCE TO THE CONSERVATION OF SUCH BUILDINGS AND THE MAINTENANCE OF AN ARCHIVE OF INFORMATION ABOUT SUCH BUILDINGS..

Activities: The Association studies cinema buildings, campaigning for the preservation of the finest examples. It is consulted by planning authorities and advises other concerned heritage groups. Visits for members are arranged to cinemas in Britain and abroad and a regular newsletter and fully illustrated annual is published. An extensive archive is maintained.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£41,709	£50,229	-	-
2024-02-29	£80,958	£47,656	-	-
2023-02-28	£107,793	£44,706	-	-
2022-02-28	£40,646	£51,131	-	-
2021-02-28	£37,260	£54,262	-	-

Trustees

Name	Role	Appointed
DAVID TREVOR-JONES	Chair	
ADAM TADEUSZ UNGER		
David Arthur Simpson		2025-06-07
JEREMY BUCK		
RICHARD JOHN HAMILTON GRAY DIP AD		

THE CINEMA THEATRE ASSOCIATION

England & Wales - Charity number 1100702

Accounts

Company Registration Number - 4428776

The Charity Registration Number is - 1100702



THOMPSON
Accountancy Services

The Cinema Theatre Association

Report and Accounts

For the year ended 28th February 2025

ACCA

CHARTERED CERTIFIED ACCOUNTANT, F.C. CA, F.M.A.A.T

Suite 9, Hadleigh Business Centre, 351 London Road, Hadleigh, Essex SS7 2BT Tel/Fax: 01702 553398 Mob: 07944 052855 Email: info@taccs.co.uk

TACC'S Accountancy Limited, Company Registration Number: 07144490

The Cinema Theatre Association

Report and accounts for the year ended 28 February 2025

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Reference and administrative details

The legal name of the charity is :- The Cinema Theatre Association.

The charity is registered in England and Wales with the Charity Commission in England & Wales (CCEW) with charity number 1100702.

The charity does not operate in any overseas jurisdictions.

Legal Structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

By operation of law, all trustees and directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

59 Harrowdene Gardens
Teddington
Middlesex, TW11 0DJ

0208 9772608
atunger@blueyonder.co.uk
www.cta-uk.org

The Cinema Theatre Association

Report and accounts for the year ended 28 February 2025

The Trustees in office on the date of the report was approved were:-

David A Simpson (appointed 07.06.2025)
Jeremy Buck (appointed 01.05.2002)
Richard J H Gray (appointed 01.05.2002)
David Trevor-Jones (appointed 01.05.2002)
Ian M Meryick (appointed 16.06.2012)
Adam Unger (appointed 01.05.2002)

Previous Trustees during the year

Neville C Taylor (Deceased 30.03.2025)

Secretary

Adam Unger

Bankers

Barclays Bank PLC

Independent Examiner

Paul Thompson FCCA
Chartered Certified Accountant
Suite 9, Hadleigh Business Centre
351 London Road
Hadleigh
Essex, SS7 2BT

The Cinema Theatre Association

Company Registration Number - 4428776

Trustees' Annual Report for the year ended 28 February 2025

The Trustees present their Report and Accounts for the year ended 28 February 2025, which also comprises the Directors' Report required by the Companies Act 2006.

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present this report for the period 1st March 2024 to 28th February 2025, together with the financial statements for that period. 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 (FRS102) (effective 1 January 2019).

CONSTITUTION

The status is that of a company limited by guarantee, not having share capital, and a registered charity governed by its memorandum and articles of association.

The directors of the company are the trustees of the charity for the purposes of charity law. As set out in Standing Orders, the directors of the company are the five main officers of the Executive Committee who are elected by the members of the company at each Annual General Meeting. The Directors at their Annual Meeting may also appoint up to three further directors who shall be members of the company but need not be members of the Executive Committee.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The principal activity of the company is to advance education for the public benefit through the promotion of the study of all aspects of cinema and theatre buildings, with particular reference to the conservation of such buildings and the maintenance of an archive of information about such buildings. The company publishes, and sends to members, a magazine annually, Picture House, and the quarterly CTA Bulletin. Members may also elect to receive regular news updates by means of an e-mailed Newsletter.

REVIEW OF OPERATIONS

The company organises, for the benefit of members, a programme of lectures, visits and tours in the United Kingdom and overseas. The company has held several physical visits, while continuing its events programme of talks using Zoom.

An archive relating to cinema buildings is maintained and is increased in scope by the donation and bequest of material. The larger archive premises has now enabled many of the artefacts to be placed on display.

A website is regularly updated and is effective in attracting new members while also benefiting the sales of books to both members and non-members. The company maintains its proactive heritage role on conservation matters regarding cinema buildings to Historic England, local planning authorities, developers and their architects. It is the intention of the directors that the company shall continue in its present capacity for the foreseeable future.

The Cinema Theatre Association

Company Registration Number - 4428776

Trustees' Annual Report for the year ended 28 February 2025

FINANCIAL REVIEW

Results for the period are shown in the accounts set out on pages 6 to 8. The notes on pages 6 to 8 are an integral part of the accounts.

RESERVES POLICY

Following the receipt of a substantial legacy in 2011, both it and later bequests are reserved for special purposes, including the CTA Archive and for Heritage Casework regarding listed cinemas, and any other unforeseen contingencies.

INVESTMENT POLICY

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a number of short-term interest-bearing deposits and seek to achieve as high a rate of return on deposit as possible. In addition, funds have been invested since 2012 in M&G Charibond for income.

PUBLIC BENEFIT STATEMENT

The trustees have considered and hereby confirm that the charity's activities meet the Charity Commission guidance on public benefit.

DIRECTORS(TRUSTEES)

The persons listed on the contents page served throughout the period covered by this report, excluding David Simpson who was appointed 07.06.2025

INDEPENDENT EXAMINER

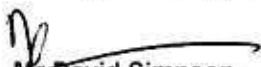
The trustees have appointed Paul Thompson, FCCA of Thompson Accountancy Services Ltd as independent examiner for 2025.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 4 to 5.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issues in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019). (The SORP), and in accordance with the Financial Reporting Standard 102. These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small company regime.

This report was approved by the board of trustees on 28 August 2025.


Mr David Simpson
Trustee

The Cinema Theatre Association

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 28 February 2025

I report to the charity trustees on my examination of the accounts of the above company for the year ended 28 February 2025.

As the charity's trustees, (and 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(1)(a) of the Charities Act 2011 (the 2011 Act).

In carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(5)(b) of the Act. The procedures undertaken by me do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

In connection with my examination, I can confirm that no matters have come to my attention which gives me cause to believe that in any material respect.

- the accounting records were not kept in accordance with Section 386 of the 2006 Act: or
- the accounts were not in accordance with those accounting records
- the accounts did 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.
- 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 (FRSI 02)).

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Chartered Certified Accountant
Suite 9, Hadleigh Business Centre
351 London Road
Hadleigh
Essex, SS7 2BT

This report was signed on 28 August 2025.

The Cinema Theatre Association - Statement of Financial Activities for the year ended 28 February 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 28 February 2025, as required by the Companies Act 2006)

	Notes	28.02.2025	29.02.2024
INCOME	1	£	£
Members Subscriptions		22,384	21,697
Legacies receivable		45	39,998
Donations (Including Gift Aid)		6,596	10,059
Surplus on visits and book sales (including movement on stock)		4,358	4,323
Investment Income		8,326	4,881
Total income		41,709	80,958
Charitable Expenditure	4	(50,229)	(47,656)
Net income/(Expenditure) for the year		(8,520)	33,302
Movement on revaluation reserve		(247)	104
Funds brought forward		302,714	269,308
Funds carried forward	2	293,947	302,714

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations.

The Cinema Theatre Association
Balance Sheet
As at 28 February 2025

	Notes	2025	2024
		£	£
<u>Current assets</u>			
Book stocks at Directors' valuation		7,130	9,044
Cash at bank and building society		246,247	252,483
M&G Charibond	5	<u>41,570</u>	<u>41,817</u>
		294,947	303,344
<u>Creditors: amounts falling due within one year</u>			
		<u>(1,000)</u>	<u>(630)</u>
<u>Net current assets</u>		293,947	302,714
Unrestricted Reserves			
Funds and stocks of books on 1st March		302,714	269,308
Revaluation reserve		(247)	104
Surplus for the year to 28 February		(8,520)	33,302
Total Funds	2	<u>293,947</u>	<u>302,714</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 3.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved on behalf of the trustees on 28 August 2025.


 _____ **Trustee**
 D Simpson

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Companies Act 2006 and with applicable Accounting Standards, including the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 applicable in the UK (effective | January 2019).

BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention and the principal accounting policies adopted by the directors within that convention are set out below. 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 £1.

Income is the aggregate of total subscriptions from members together with profit on sales, lectures and visits.

Donations represent total unsolicited gifts from members and others together with Gift Aid tax reclaimed on qualifying donations.

Legacies are recognised on a case-by-case basis on the earlier of

- the date the charity is aware that probate has been granted, the estate has been finalised and the charity has been notified that a distribution will be made and
- the date a distribution is received from the estate.

Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the intention to make a distribution.

Investment income is recognised on receipt.

Income from sales of publications etc. is recognised when earned.

EXPENDITURE

All expenditure is accounted for on an accruals basis and is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes all vat which is irrecoverable. Charitable expenditure includes all expenditure including expenses and overheads incurred in pursuit of charitable objectives.

The Cinema Theatre Association

Notes to the accounts for the year ended 28 February 2025

FUND ACCOUNTING

The charity currently has only unrestricted income and expenditure which are applied for the charitable objectives of the charity.

TAXATION

The company is a charity within the meaning of Para 1 Schedule 6 of the Finance Act 2020 and is therefore potentially exempt from taxation in respect of income and capital gains as specified in the Corporation Tax Act 2020 and s256 of the taxation of Chargeable Gains Act 1002, to the extent that such income or gains are applied exclusively to charitable purposes.

2. RECONCILIATION OF MOVMENT IN FUNDS

	28.02.2025	29.02.2024
	£	£
Assets - Funds balance brought forward	302,714	269,308
Surplus (Deficit) realised in year to end of February	(8,520)	33,302
Movment on revaluation reserve	(247)	104
FUNDS AT END OF FEBRUARY	293,947	302,714

3. INTEREST RECEIVABLE

	28.02.2025	29.02.2024
	£	£
Bank accounts	6,435	3,229
Income from M&G Charibond	1,890	1,548
	8,325	4,777

4. CHARITABLE EXPENDITURE

	28.02.2025	29.02.2024
	£	£
Membership benefits (CTA Bulletin, Picture House etc)	19,020	17,549
CTA Archive	12,361	11,289
Heritage Casework	11,764	10,812
Other general expenses (including movement on stock)	3,159	7,376
Independent examination	1,000	630
Postage & Stationery	1,294	
Computer costs	686	
Insurance	656	
Charitable donations	100	
Bank Charges	189	
	50,229	47,656

The Cinema Theatre Association

Notes to the accounts for the year ended 28 February 2025

5. INVESTMENT

A sum of £50,000 (£49,419.17 after equalisation) was invested, for interest, at the end of June 2012 in M&G Charities Fixed Interest Common Investment Fund (Charibond) giving a holding of 38,580.247 shares. As at 28th February 2025 the value of this holding was £41,570.22 (2023/24: £41,817.13).

An initial sum of £70,000 was placed in a term bond at an interest rate of 1.21% in February 2022. This was subsequently rolled over into another term bond for one year at an interest rate of 3.7%. On maturity in February 2024, it was reinvested in similar bond at an interest rate of 4.25%. The total at maturity in 2025 including interest was £76,581.70 which was rolled into another 1 year bond which matures 14th March 2026.

6. STOCK

Stock is valued based on the opening value as updated for any sales and purchases during the year. No formal valuation was carried out.

7. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the trustees. The trustees did not receive any remuneration, benefits in kind or reimbursement of expenses during the year (2024; nil)

8. CONTROLLING PARTY

The company is limited by guarantee and does not have share capital. In the opinion of the directors, there is no controlling party.

THE CINEMA THEATRE ASSOCIATION

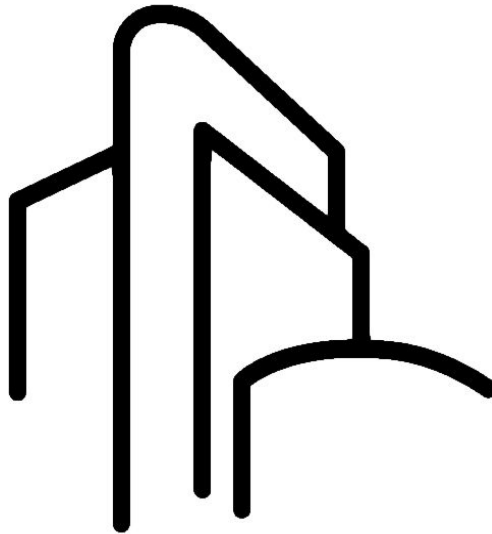
England & Wales - Charity number 1100702

Accounts

The Cinema Theatre Association

(A Company limited by guarantee)

REPORT and FINANCIAL STATEMENTS For the financial year ended 29th February 2024



1

Company No.: 04428776

(Registered in England and Wales)

Registered Charity No.: 1100702

Registered address:

59 Harrowdene Gardens
Teddington, Middlesex TW11 0DJ

INDEPENDENT EXAMINER

Dr Shona F Wardrop C.A., Institute of Chartered Accountants of Scotland

Chariot House Ltd

44 Grand Parade

Brighton BN2 9QA

The Cinema Theatre Association
Report and Financial Statements
for the financial year ended 29th February 2024

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DIRECTORS AND ADVISERS

DIRECTORS/TRUSTEES

Jeremy Buck
Richard J H Gray
David Trevor-Jones
Ian M Meyrick
Neville C Taylor
Adam Unger

SECRETARY

Adam Unger

REGISTERED ADDRESS

59 Harrowdene Gardens
Teddington
Middlesex TW11 0DJ

BANKERS

Barclays Bank plc

INDEPENDENT EXAMINER

Dr Shona F Wardrop C.A,
Institute of Chartered Accountants of Scotland
Chariot House Ltd
44 Grand Parade
Brighton BN2 9QA

REGISTERED NUMBER

04428776

(Registered in England and Wales)

CHARITY NUMBER

1100702

The Cinema Theatre Association

Report of the Directors

1st March 2023 – 29th February 2024

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present this report for the period 1st March 2023 to 29th February 2024, together with the financial statements for that period. 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 (FRS102) (effective 1 January 2019).

CONSTITUTION

The status is that of a company limited by guarantee, not having share capital, and a registered charity governed by its memorandum and articles of association. The directors of the company are the trustees of the charity for the purposes of charity law. As set out in Standing Orders, the directors of the company are the five main officers of the Executive Committee who are elected by the members of the company at each Annual General Meeting. The Directors at their Annual Meeting may also appoint up to three further directors who shall be members of the company but need not be members of the Executive Committee.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The principal activity of the company is to advance education for the public benefit through the promotion of the study of all aspects of cinema and theatre buildings, with particular reference to the conservation of such buildings and the maintenance of an archive of information about such buildings. The company publishes, and sends to members, a magazine annually, *Picture House*, and the quarterly *CTA Bulletin*. Members may also elect to receive regular news updates by means of an e-mailed Newsletter.

REVIEW OF OPERATIONS

The company organises, for the benefit of members, a programme of lectures, visits and tours in the United Kingdom and overseas. The company has held several physical visits, while continuing its events programme of talks using Zoom.

An archive relating to cinema buildings is maintained and is increased in scope by the donation and bequest of material. The larger archive premises has now enabled many of the artefacts to be placed on display.

A website is regularly updated and is effective in attracting new members while also benefiting the sales of books to both members and non-members. The company maintains its proactive heritage rôle on conservation matters regarding cinema buildings to Historic England, local planning authorities, developers and their architects. It is the intention of the directors that the company shall continue in its present capacity for the foreseeable future.

FINANCIAL REVIEW

Results for the period are shown in the accounts set out on pages 6 to 7. The notes on pages 8 to 9 are an integral part of the accounts.

RESERVES POLICY

Following the receipt of a substantial legacy in 2011, both it and later bequests are reserved for special purposes, including the CTA Archive and for Heritage Casework regarding listed cinemas, and any other unforeseen contingencies.

INVESTMENT POLICY

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a number of short term interest bearing deposits and seek to achieve as high a rate of return on deposit as possible. In addition, funds have been invested since 2012 in M&G Charibond for income.

PUBLIC BENEFIT STATEMENT

The Trustees have considered and hereby confirm that the charity's activities meet the Charity Commission guidance on public benefit.

DIRECTORS (TRUSTEES)

The persons listed on page 2 above served throughout the period covered by this report.

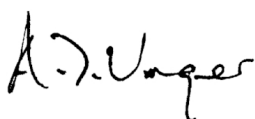
INDEPENDENT EXAMINER

The trustees have appointed Dr Shona F Wardrop C.A., Institute of Chartered Accountants of Scotland of Chariot House Ltd as independent examiner for 2024.

By order of the Board

Signed:

Date: 4th June 2024



Adam Unger (Secretary), 59 Harrowdene Gardens, Teddington TW11 0DJ

The Cinema Theatre Association

Statement of Directors Responsibilities

Company law requires the directors to prepare financial statements for each financial year or period which give a true and fair view of the state of affairs of the company, and of the surplus or deficit of the company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations

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

The Cinema Theatre Association

Independent Examiners Report to the Directors Financial Year ended 29th February 2024

I report to the charity trustees on my examination of the accounts of the above company for the year ended 29 February 2024.

As the charity's trustees, (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(1)(a) of the Charities Act 2011 (the 2011 Act)

In carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(5)(b) of the Act. The procedures undertaken by me do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

In connection with my examination, I can confirm that no matters have come to my attention which gives me cause to believe that in any material respect;

- the accounting records were not kept in accordance with Section 386 of the 2006 Act; or
- the accounts were not in accordance with those accounting records
- 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
- 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 (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Shona Wardrop C.A., I.C.A.S.

Date: 4 June 2024

The Cinema Theatre Association

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 29TH FEBRUARY 2024

	Notes	Year to 29.2.2024 £	Year to 28.2.2023 £
INCOME	Note 1		
Members subscriptions		21,697	24,668
Legacies receivable		39,998	72,000
Donations (including Gift Aid)		10,059	8,855
Surplus on visits and book sales (including movement on stock)		4,323	642
Investment income		4,881	1,628
		80,958	107,793
Charitable Expenditure	Note 4	(47,656)	(44,706)
Net income/(expenditure)		33,302	63,087
Movement on revaluation reserve		104	(7,706)
Funds brought forward		269,308	213,927
Funds carried forward	Note 2	302,714	269,308

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

The company had no recognised gains or losses other than the surplus or deficit for the above operating period.

CONTINUED AND DISCONTINUED ACTIVITIES

The company's operating activities commenced on 18th April 2004 when the company succeeded to the operating activities previously carried on by the Cinema Theatre Association as a members' club.

The Cinema Theatre Association

BALANCE SHEET - 29TH FEBRUARY 2024

CURRENT ASSETS & LIABILITIES	Notes	2024	2023
Book stocks at Directors= valuation		9,044	9,409
Cash at Bank and Building Society		252,483	218,786
M & G Charibond	5	41,817	41,713
Current liabilities		(630)	(600)
NET ASSETS		302,714	269,308
UNRESTRICTED RESERVES			
Funds and stocks of books on 1 st March		269,308	213,927
Revaluation reserve		104	(7,706)
Surplus for the year to 29 th February		33,302	63,087
TOTAL FUNDS	2	302,714	269,308

For the financial year ended 29th February 2024, the Company was entitled to exemption from audit, under the provisions of section 477 of the Companies Act 2006.

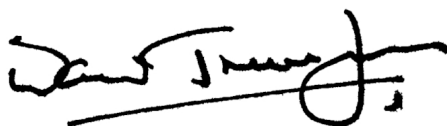
The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

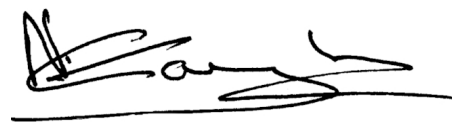
The financial statements on pages 6 to 7 were approved
by the Board of Directors on 04 June 2024 and signed on its behalf by

Signed:



David Trevor-Jones
Chairman

Signed:



Neville C Taylor
Honorary Treasurer

The notes on pages 8-9 form an integral part of these financial statements.

The Cinema Theatre Association

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 29TH FEBRUARY 2024

I. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Companies Act 2006 and with applicable Accounting Standards, including the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 applicable in the UK (effective 1 January 2019).

BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention and the principal accounting policies adopted by the directors within that convention are set out below. 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 £1.

INCOME

Income is the aggregate of total subscriptions from members together with profit on sales, lectures and visits.

Donations represent total unsolicited gifts from members and others together with Gift Aid tax reclaimed on qualifying donations.

Legacies are recognised on a case by case basis on the earlier of

- the date the charity is aware that probate has been granted, the estate has been finalised and the charity has been notified that a distribution will be made and
- the date a distribution is received from the estate.

Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the intention to make a distribution

Investment income is recognised on receipt.

Income from sales of publications etc. is recognised when earned.

Income from sales

Sales by the CTA's Sales Officer and through Central Books totalled **£2,303** (2021/22: £1,545,) and of this **£742** (2021/22 £537) was sales of the Association's own publications, including those under the Mercia Cinema Society imprint, and is retained for expenditure on new publications.

EXPENDITURE

All expenditure is accounted for on an accruals basis and is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes all vat which is irrecoverable. Charitable expenditure includes all expenditure including expenses and overheads incurred in pursuit of charitable objectives.

FUND ACCOUNTING

The charity currently has only unrestricted income and expenditure which are applied for the charitable objectives of the charity.

TAXATION

The company is a charity within the meaning of Para 1 Schedule 6 of the Finance Act 2020 and is therefore potentially exempt from taxation in respect of income and capital gains as specified in the Corporation Tax Act 2020 and s256 of the Taxation of Chargeable Gains Act 1002, to the extent that such income or gains are applied exclusively to charitable purposes

The Cinema Theatre Association

2. RECONCILIATION OF MOVEMENTS IN FUNDS

	29.2.2024	28.2.2023
	£	£
Assets – Funds Balance brought forward	269,308	213,927
Surplus (Deficit) realised in year to end of February	33,302	63,087
Movement on revaluation reserve	104	(7,706)
	<u>302,714</u>	<u>269,308</u>
FUNDS AT END OF FEBRUARY		

3. INTEREST RECEIVABLE

Bank accounts	3,229	992
Income from M&G Charibond	1,548	636
	<u>4,777</u>	<u>1,628</u>

4. CHARITABLE EXPENDITURE

	2023-24	2022-23
	£	£
Main expenditure headings		
Membership benefits (CTA Bulletin, Picture House etc.)	17,549	14,956
CTA Archive	11,289	12,093
Heritage Casework	10,812	11,597
Other general expenses (including movement on stock)	7,376	5,460
Independent examination	630	600
	<u>47,656</u>	<u>44,706</u>
TOTAL		

5. INVESTMENT

A sum of £50,000 (£49,419.17 after equalisation) was invested, for interest, at the end of June 2012 in M&G Charities Fixed Interest Common Investment Fund (Charibond) giving a holding of 38,580.247 shares. As at 28th February 2024 the value of this holding was **£41,817.13** (2022/23: £41,712.96).

An initial sum of £70,000 was placed in a term bond at an interest rate of 1.21% in February 2022. This was subsequently rolled over into another term bond for one year at an interest rate of 3.7%. On maturity in February 2024, it was reinvested in similar bond at an interest rate of 4.25%.

6. STOCK

Stock is valued based on the opening value as updated for any sales and purchases during the year. No formal valuation was carried out.

7. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the trustees. The trustees did not receive any remuneration, benefits in kind or reimbursement of expenses during the year (2022; nil)

8. CONTROLLING PARTY

The company is limited by guarantee and does not have share capital. In the opinion of the directors, there is no controlling party.

THE CINEMA THEATRE ASSOCIATION

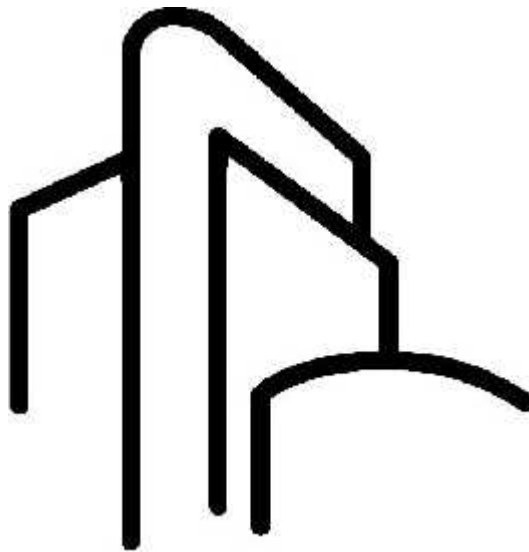
England & Wales - Charity number 1100702

Accounts

The Cinema Theatre Association

(A Company limited by guarantee)

REPORT and FINANCIAL STATEMENTS for the financial year ended 28th February 2023



Company No.: 04428776

(Registered in England and Wales)

Registered Charity No.: 1100702

Registered address:

59 Harrowdene Gardens
Teddington, Middlesex TW11 0DJ

INDEPENDENT EXAMINER

John Thacker FCA, DChA

Chariot House Ltd

44 Grand Parade

Brighton BN2 9QA

The Cinema Theatre Association

Report and Financial Statements for the financial year ended 28th February 2023

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DIRECTORS AND ADVISERS

DIRECTORS/TRUSTEES	Jeremy Buck Richard J H Gray David Trevor-Jones Ian M Meyrick Neville C Taylor Adam Unger
SECRETARY	Adam Unger
REGISTERED ADDRESS	59 Harrowdene Gardens Teddington Middlesex TW11 0DJ
BANKERS	Barclays Bank plc
INDEPENDENT EXAMINER	John Thacker FCA, DChA Chariot House Ltd 44 Grand Parade Brighton BN2 9QA
REGISTERED NUMBER (Registered in England and Wales)	04428776
CHARITY NUMBER	1100702

The Cinema Theatre Association

REPORT OF THE DIRECTORS 1st March 2022 - 28th February 2023

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present this report for the period 1st March 2022 to 28th February 2023, together with the financial statements for that period. 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 (FRS102) (effective 1 January 2019).

CONSTITUTION

The status is that of a company limited by guarantee, not having share capital, and a registered charity governed by its memorandum and articles of association. The directors of the company are the trustees of the charity for the purposes of charity law. As set out in Standing Orders, the directors of the company are the five main officers of the Executive Committee who are elected by the members of the company at each Annual General Meeting. The Directors at their Annual Meeting may also appoint up to three further directors who shall be members of the company but need not be members of the Executive Committee.

PRINCIPAL OBJECTIVES AND ACTIVITIES

The principal activity of the company is to advance education for the public benefit through the promotion of the study of all aspects of cinema and theatre buildings, with particular reference to the conservation of such buildings and the maintenance of an archive of information about such buildings. The company publishes, and sends to members, a magazine annually, *Picture House*, and quarterly (as from January 2023) the *CTA Bulletin*. Members may also elect to receive regular news updates by means of an e-mailed Newsletter.

REVIEW OF OPERATIONS

The company organises, for the benefit of members, a programme of lectures, visits and tours in the United Kingdom and overseas. With the lifting of Covid-19 restrictions, the company has held more physical visits, while continuing its events programme of talks using Zoom.

An archive relating to cinema buildings is maintained and is increased in scope by the donation and bequest of material. The larger archive premises has now enabled many of the artefacts to be placed on display.

A website is regularly updated and is effective in attracting new members and benefits the sales of books to both members and non-members. The company maintains its proactive heritage rôle on conservation matters regarding cinema buildings to Historic England, local planning authorities, developers and their architects. It is the intention of the directors that the company shall continue in its present capacity for the foreseeable future.

FINANCIAL REVIEW

Results for the period are shown in the accounts set out on pages 14 to 15. The notes on pages 16 to 17 are an integral part of the accounts.

RESERVES POLICY

Following the receipt of a substantial legacy in 2011, both it and later bequests are reserved for special purposes, including the CTA Archive and for Heritage Casework regarding listed cinemas, and any other unforeseen contingencies.

INVESTMENT POLICY

The Trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a number of short term interest bearing deposits and seek to achieve as high a rate of return on deposit as possible. In addition, funds have been invested since 2012 in M&G Charibond for income.

A T U

PUBLIC BENEFIT STATEMENT

The Trustees have considered and hereby confirm that the charity's activities meet the Charity Commission guidance on public benefit.

DIRECTORS (TRUSTEES)

The persons listed on page 10 above served throughout the period covered by this report.

INDEPENDENT EXAMINER

Kenneth Wilson has, with regret, finally retired from this position having decided not to continue with the necessary accreditation as a Chartered Accountant. The trustees have appointed John Thacker FCA, DChA of Chariot House Ltd as independent examiner for 2023.

By order of the Board

Signed:

A T Unger

Date: 17 May 2023

Adam Unger (Secretary),
59 Harrowdene Gardens,
Teddington TW11 0DJ

The Cinema Theatre Association

Statement of Directors Responsibilities

Company law requires the directors to prepare financial statements for each financial year or period which give a true and fair view of the state of affairs of the company, and of the surplus or deficit of the company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations

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

The Cinema Theatre Association

Independent Examiners Report to the Directors Financial Year ended 28th February 2023

I report to the charity trustees on my examination of the accounts of the above company for the year ended 28 February 2023.

As the charity's trustees, (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(1)(a) of the Charities Act 2011 (the 2011 Act)

In carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(5)(b) of the Act. The procedures undertaken by me do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

In connection with my examination, I can confirm that no matters have come to my attention which gives me cause to believe that in any material respect;

- the accounting records were not kept in accordance with Section 386 of the 2006 Act; or
- the accounts were not in accordance with those accounting records
- the accounts did 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
- 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 (FRS102)).

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

John Thacker

Date: 22 May 2023

John Thacker FCA, DChA

Chariot House Ltd
44 Grand Parade
Brighton BN2 9QA

The Cinema Theatre Association

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 28TH FEBRUARY 2023

	Notes	Year to 28.2.2023 £	Year to 29.2.2022 £
INCOME	Note 1		
Members subscriptions		24,668	26,276
Legacies receivable		72,000	2,000
Donations (including Gift Aid)		8,855	8,362
Surplus on visits and book sales (including movement on stock)		642	1,066
Investment income		<u>1,628</u>	<u>1,618</u>
		107,793	40,645
Charitable Expenditure	Note 4	<u>(44,706)</u>	<u>(51,130)</u>
Net income/(expenditure)		63,087	(10,485)
Unrealised gain/(loss) on investment		(7,706)	
Funds brought forward		213,927	224,412
Funds carried forward	Note 2	<u><u>269,308</u></u>	<u><u>213,927</u></u>

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

The company had no recognised gains or losses other than the surplus or deficit for the above operating period.

CONTINUED AND DISCONTINUED ACTIVITIES

The company's operating activities commenced on 18th April 2004 when the company succeeded to the operating activities previously carried on by the Cinema Theatre Association as a members' club.

The Cinema Theatre Association

BALANCE SHEET - 28TH FEBRUARY 2023

CURRENT ASSETS & LIABILITIES	Notes	2023	2022
Book stocks at Directors= valuation		9,409	10,146
Cash at Bank and Building Society		218,786	154,362
M & G Charibond (2022 at net cost)	5	41,713	49,419
Current liabilities		(600)	
NET ASSETS		269,308	213,927
UNRESTRICTED RESERVES			
Funds and stocks of books on 1 st March		213,927	224,412
Revaluation reserve		(7,706)	
Surplus for the year to 28 th February		63,087	(10,485)
TOTAL FUNDS	2	269,308	213,927

For the financial year ended 28th February 2023, the Company was entitled to exemption from audit, under the provisions of section 477 of the Companies Act 2006.

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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 14 to 15 were approved
by the Board of Directors on 19 May 2023 and signed on its behalf by

Signed: *David Trevor-Jones*

David Trevor-Jones
Chairman

Signed: *N C Taylor*

Neville C Taylor
Honorary Treasurer

The notes on page 16 form an integral part of these financial statements.

The Cinema Theatre Association

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 28TH FEBRUARY 2023

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Companies Act 2006 and with applicable Accounting Standards, including the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 applicable in the UK (effective 1 January 2019).

BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention and the principal accounting policies adopted by the directors within that convention are set out below. 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 £1.

INCOME

Income is the aggregate of total subscriptions from members together with profit on sales, lectures and visits.

Donations represent total unsolicited gifts from members and others together with Gift Aid tax reclaimed on qualifying donations.

Legacies are recognised on a case by case basis on the earlier of

- the date the charity is aware that probate has been granted, the estate has been finalised and the charity has been notified that a distribution will be made and
- the date a distribution is received from the estate.

Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the intention to make a distribution

Investment income is recognised on receipt.

Income from sales of publications etc. is recognised when earned.

Income from sales

Sales by the CTA's Sales Officer totalled **£1,545** (2021/22: £2,179) and of this **£537** (2021/22 £952) was sales of the Association's own publications, including those under the Mercia Cinema Society imprint, and is retained for expenditure on new publications.

EXPENDITURE

All expenditure is accounted for on an accruals basis and is recognised where there is a legal or constructive obligation to make payments to third parties, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes all vat which is irrecoverable. Charitable expenditure includes all expenditure including expenses and overheads incurred in pursuit of charitable objectives.

FUND ACCOUNTING

The charity currently has only unrestricted income and expenditure which are applied for the charitable objectives of the charity.

TAXATION

The company is a charity within the meaning of Para 1 Schedule 6 of the Finance Act 2020 and is therefore potentially exempt from taxation in respect of income and capital gains as specified in the Corporation Tax Act 2020 and s256 of the Taxation of Chargeable Gains Act 1002, to the extent that such income or gains are applied exclusively to charitable purposes.

The Cinema Theatre Association

2. RECONCILIATION OF MOVEMENTS IN FUNDS

	28.2.2023	29.2.2022
	£	£
Assets – Funds Balance brought forward	213,927	224,412
Surplus (Deficit) realised in year to end of February	63,087	(10,485)
Unrealised Movement on investments	(7,706)	
FUNDS AT END OF	269,308	213,927

3. INTEREST RECEIVABLE

Bank accounts	992	441
Income from M&G Charibond	636	1,177
	1,628	1,618

4. CHARITABLE EXPENDITURE

Main expenditure headings	2022-2023	2021-2022
	£	£
Membership benefits (CTA Bulletin, Picture House etc.)	14,956	22,177
CTA Archive	12,093	12,663
Heritage Casework	11,597	12,948
Other general expenses (including movement on stock)	5,460	3,342
Independent examination	600	0
TOTAL	44,706	51,130

5. INVESTMENT

A sum of £50,000 (£49,419.17 after equalisation) was invested, for interest, at the end of June 2012 in M&G Charities Fixed Interest Common Investment Fund (Charibond) giving a holding of 38,580.247 shares. As at 28th February 2023 the value of this holding was **£41,712.96** (2021/22: £45,910.49).

An initial sum of £70,000 was placed in a term bond at an interest rate of 1.21% in February 2022. This was subsequently rolled over into another term bond at an interest rate of 3.7%.

6. STOCK

Stock is valued based on the opening value as updated for any sales and purchases during the year. No formal valuation was carried out.

7. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the trustees. The trustees did not receive any remuneration, benefits in kind or reimbursement of expenses during the year (2022; nil)

8. CONTROLLING PARTY

The company is limited by guarantee and does not have share capital. In the opinion of the directors, there is no controlling party.

THE CINEMA THEATRE ASSOCIATION

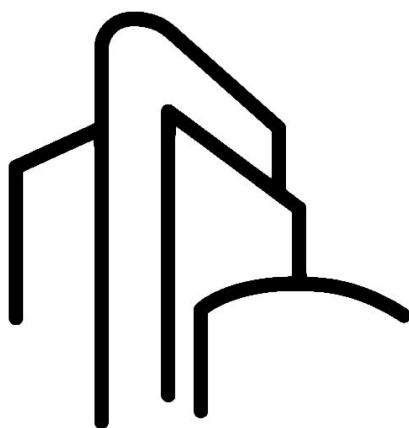
England & Wales - Charity number 1100702

Accounts

The Cinema Theatre Association

(A Company limited by guarantee)

REPORT and FINANCIAL STATEMENTS for the financial year ended 28th February 2022



Company No.: 04428776

(Registered in England and Wales)

Registered Charity No.: 1100702

Registered address: 59 Harrowdene Gardens
Teddington, Middlesex TW11 0DJ

Reporting Accountant:

Kenneth Wilson

Ashley Lodge

Orchard End

Weybridge

KT13 9LS

The Cinema Theatre Association

Report and Financial Statements for the financial year ended 28th February 2022

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DIRECTORS AND ADVISERS

DIRECTORS/TRUSTEES

Jeremy Buck
Richard J H Gray
David Trevor-Jones
Ian M Meyrick
Neville C Taylor
Adam Unger

SECRETARY

Adam Unger

REGISTERED ADDRESS

59 Harrowdene Gardens
Teddington
Middlesex TW11 0DJ

BANKERS

Barclays Bank plc

REPORTING ACCOUNTANT

Kenneth Wilson
Ashley Lodge
Orchard End
Weybridge KT13 9LS

REGISTERED NUMBER

(Registered in England and Wales)

04428776

CHARITY NUMBER

1100702

The Cinema Theatre Association

Report of the Directors
1st March 2021 - 28th February 2022

The Directors present this report for the period 1st March 2021 to 28th February 2022, together with the financial statements for that period.

CONSTITUTION

The status is that of a company limited by guarantee, not having share capital, and a registered charity governed by its memorandum and articles of association. The directors of the company are the trustees of the charity for the purposes of charity law. As set out in Standing Orders, the directors of the company are the five main officers of the Executive Committee who are elected by the members of the company at each Annual General Meeting. The Directors at their Annual Meeting may also appoint up to three further directors who shall be members of the company but need not be members of the Executive Committee.

PRINCIPAL ACTIVITY

The principal activity of the company is to advance education for the public benefit through the promotion of the study of all aspects of cinema and theatre buildings, with particular reference to the conservation of such buildings and the maintenance of an archive of information about such buildings. The company publishes annually a magazine, *Picture House*, and a bi-monthly *Bulletin* which are sent to members. Members may also elect to receive regular updates of relevant news by means of an e-mailed Newsletter.

REVIEW OF OPERATIONS

The company organises, for the benefit of members, a programme of lectures, visits and tours in the United Kingdom and overseas. With the easing of Covid-19 restrictions, the company has held some physical visits, but is still primarily conducting its events programme by means of talks using Zoom. An archive relating to cinema buildings is maintained and is increased in scope by the donation and bequest of material. The larger archive premises has now enabled many of the artefacts to be placed on display. A website is regularly updated and is effective in attracting new members and benefits the sales of books to both members and non-members. The company maintains its proactive heritage rôle on conservation matters regarding cinema buildings to Historic England, local planning authorities, developers and their architects. It is the intention of the directors that the company shall continue in its present capacity for the foreseeable future.

FINANCIAL REVIEW

Results for the period are shown in the accounts set out on pages 5 to 7. The notes on page 7 are an integral part of the accounts.

DIRECTORS (TRUSTEES)

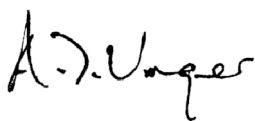
The persons listed on page 2 above served throughout the period covered by this report.

REPORTING ACCOUNTANT

Kenneth Wilson has expressed his willingness to continue to act as reporting accountant and a resolution proposing his reappointment was approved by the Annual General Meeting of the Directors.

By order of the Board

Signed:



Date: 7 April 2022

Adam Unger (Secretary), 59 Harrowdene Gardens, Teddington TW11 0DJ

The Cinema Theatre Association

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year or period which give a true and fair view of the state of affairs of the company, and of the surplus or deficit of the company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations

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

The Cinema Theatre Association

Report of the Accountant to the Directors Financial Year ended 28th February 2022

You consider that the company is exempt from an audit and that an independent examination of the accounts is needed for the financial year ended 28th February 2022. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its surplus or deficit for the financial year.

It is my responsibility to examine the accounts under section 145(1)(a) of the Charities Act 2011 ("the Act") following the procedures given by the Charities Commission under section 145(5)(b) of the Act and state whether particular matters have come to my attention.

My examination was carried out in accordance with General Directions given by the Charity Commissioners including a review of the accounting records kept by the company and a comparison of those records with the accounts presented. The procedures undertaken by me do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and to prepare accounts which comply with the accounting requirements of the Act have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 18 May 2022

Kenneth Wilson (Chartered Accountant)
Ashley Lodge, Orchard End, Weybridge KT13 9LS

The Cinema Theatre Association

BALANCE SHEET - 28TH FEBRUARY 2022

CURRENT ASSETS & LIABILITIES	Notes	2022	2021
Book stocks at Directors' valuation		£10,145.78	£11,469.10
Cash at Bank and Building Society		£154,361.94	£163,523.79
M & G Charibond (at net cost)	4	£49,419.17	£49,419.17
Corporation Tax	5	£0.00	£0.00
NET ASSETS		£213,926.89	£224,412.06
RESERVES			
Members' funds and stocks of books on 1 st March		£224,412.06	£206,005.69
Deficit for the year to 28 th February		(£10,485.17)	£18,406.37
MEMBERS' FUNDS	2	£213,926.89	£224,412.06

For the financial year ended 28th February 2022, the Company was entitled to exemption from audit, under the provisions of section 477 of the Companies Act 2006.

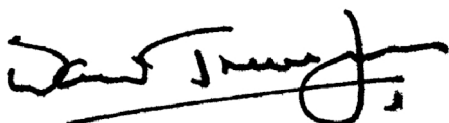
The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 7 were approved
by the Board of Directors on 5th April 2022 and signed on its behalf by

Signed:



David Trevor-Jones
Chairman

Signed:



Neville C Taylor
Honorary Treasurer

The notes on page 7 form an integral part of these financial statements.

The Cinema Theatre Association
INCOME AND EXPENDITURE ACCOUNT
FINANCIAL YEAR ENDED 28TH FEBRUARY 2022

	Notes <small>(see next page)</small>	Year to 28.2.2022	Year to 29.2.2021
INCOME	1		
Members' subscriptions		£ 26,276.00	£ 25,406.00
Profit (Loss) on Sales		£ 730.39	£ 786.67
Surplus/(Deficit) - Visits etc.		£ 2,982.23	£ (255.93)
Donations (including Gift Aid)		£ 8,362.45	£ 10,640.93
Increase/(Decrease) in book stocks		£ (1,323.32)	£ (1,936.50)
		£ 37,027.75	£ 34,641.17
 <i>less</i> ADMINISTRATION EXPENSES		£ 51,130.97	£ 54,262.35
		£ (14,103.22)	£ (19,621.18)
 <i>plus</i> INTEREST RECEIVABLE	3	£ 1,618.05	£ 2,618.63
		£ (12,485.17)	£ (17,002.55)
(DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION			
 TAXATION	5	£ 0.00	£ 0.00
 LEGACIES		£ 2,000.00	£ 35,408.93
		£ (10,485.17)	£ 18,406.38
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR			

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

The company had no recognised gains or losses other than the surplus or deficit for the above operating period.

CONTINUED AND DISCONTINUED ACTIVITIES

The company's operating activities commenced on 18th April 2004 when the company succeeded to the operating activities previously carried on by the Cinema Theatre Association as a members' club.

The Cinema Theatre Association

NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 28TH FEBRUARY 2022

I. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Companies Act 2006 and with applicable Accounting Standards. Any material departures from Accounting Standards are described below.

BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention and the principal accounting policies adopted by the directors within that convention are set out below.

INCOME

Income is the aggregate of total subscriptions from members together with profit on sales, lectures and visits. Donations represent total unsolicited gifts from members and others together with GiftAid tax reclaimed on qualifying donations. Sales by the CTA's Sales Officer totalled **£2,179** (2020/21: £3,207) and of this **£952** (2020/21: £966) was sales of the Association's own publications, including those under the Mercia Cinema Society imprint, and is retained for expenditure on new publications.

2. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	28.2.2022	29.2.2021
	£	£
Assets - Balance brought forward (see note 5)	224,412.06	206,005.69
Surplus (Deficit) realised in year to end of February	(10,485.17)	18,406.37
MEMBERS' FUNDS AT END OF FEBRUARY	<u>213,926.89</u>	<u>224,412.06</u>

3. INTEREST RECEIVABLE

Bank accounts	441.36	1,461.23
Income from M&G Charibond	1,176.69	1,157.40
	<u>1,618.05</u>	<u>2,618.63</u>

4. INVESTMENT

A sum of £50,000 (£49,419.17 after equalisation) was invested, for interest, at the end of June 2012 in M&G Charities Fixed Interest Common Investment Fund ('Charibond') giving a holding of 38,580.247 shares. As at 28th February 2022 the value of this holding was **£45,910.49** (2020/21: £47,685.19).

5. TAXATION

The company is a mutual-trading registered charity. Its activities do not generate income liable to corporation tax and its investment income is not liable to income tax.

6. CONTROLLING PARTY

The company is limited by guarantee and does not have share capital. In the opinion of the directors, there is no controlling party.

THE CINEMA THEATRE ASSOCIATION

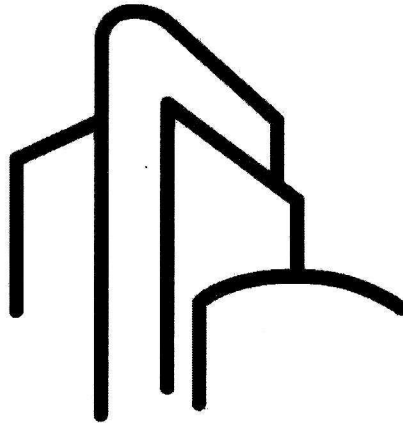
England & Wales - Charity number 1100702

Accounts

The Cinema Theatre Association

(A Company limited by guarantee)

REPORT and FINANCIAL STATEMENTS for the financial year ended 28th February 2021



Company No.: 04428776

(Registered in England and Wales)

Registered Charity No.: 1100702

*Registered address: 59 Harrowdene Gardens
Teddington, Middlesex TW11 0DJ*

Reporting Accountant:

Kenneth Wilson

Ashley Lodge

Orchard End

Weybridge

KT13 9LS

The Cinema Theatre Association

Report and Financial Statements

for the financial year ended 28th February 2021

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DIRECTORS AND ADVISERS

DIRECTORS/TRUSTEES

Jeremy Buck
Richard J H Gray
David Trevor-Jones
Ian M Meyrick
Neville C Taylor
Adam Unger

SECRETARY

Adam Unger

REGISTERED ADDRESS

59 Harrowdene Gardens
Teddington
Middlesex TW11 0DJ

BANKERS

Barclays Bank plc

REPORTING ACCOUNTANT

Kenneth Wilson
Ashley Lodge
Orchard End
Weybridge KT13 9LS

REGISTERED NUMBER

04428776

(Registered in England and Wales)

CHARITY NUMBER

1100702

The Directors present this report for the period 1st March 2020 to 28th February 2021, together with the financial statements for that period.

CONSTITUTION

The status is that of a company limited by guarantee, not having share capital, and a registered charity governed by its memorandum and articles of association. The directors of the company are the trustees of the charity for the purposes of charity law. As set out in Standing Orders, the directors of the company are the five main officers of the Executive Committee who are elected by the members of the company at each Annual General Meeting. The Directors at their Annual Meeting may also appoint up to three further directors who shall be members of the company but need not be members of the Executive Committee.

PRINCIPAL ACTIVITY

The principal activity of the company is to advance education for the public benefit through the promotion of the study of all aspects of cinema and theatre buildings, with particular reference to the conservation of such buildings and the maintenance of an archive of information about such buildings. The company publishes annually a magazine, *Picture House*, and a bi-monthly *Bulletin* which are sent to members.

REVIEW OF OPERATIONS

The company organises, for the benefit of members, a programme of lectures, visits and tours in the United Kingdom and overseas. However, due to Covid-19 restrictions in force, the company has had to temporarily suspend physical events for the foreseeable future. To compensate, a regular programme of talks by Zoom has been arranged. An archive relating to cinema buildings is maintained and is increased in scope by donation and bequest of material. The larger archive premises has now enabled many of the artefacts to be placed on display. A website is regularly updated and is effective in attracting new members and benefits the sales of books to both members and non-members. The company maintains its proactive heritage rôle on conservation matters regarding cinema buildings to Historic England, local planning authorities, developers and their architects. It is the intention of the directors that the company shall continue in its present capacity for the foreseeable future.

FINANCIAL REVIEW

Results for the period are shown in the accounts set out on pages 5 to 7. The notes on page 7 are an integral part of the accounts.

DIRECTORS (TRUSTEES)

The persons listed on page 2 above served throughout the period covered by this report.

REPORTING ACCOUNTANT

Kenneth Wilson has expressed his willingness to continue to act as reporting accountant and a resolution proposing his reappointment was approved by the Annual General Meeting of the Directors.

By order of the Board

Signed: 

Date: 4 June 2021

The Cinema Theatre Association

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year or period which give a true and fair view of the state of affairs of the company, and of the surplus or deficit of the company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its operations

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

The Cinema Theatre Association

Report of the Accountant to the Directors Financial Year ended 28th February 2021

You consider that the company is exempt from an audit and that an independent examination of the accounts is needed for the financial year ended 28th February 2021. You have acknowledged, on the balance sheet, your responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing financial statements which give a true and fair view of the state of affairs of the company and of its surplus or deficit for the financial year.

It is my responsibility to examine the accounts under section 145(1)(a) of the Charities Act 2011 ("the Act") following the procedures given by the Charities Commission under section 145(5)(b) of the Act and state whether particular matters have come to my attention.

My examination was carried out in accordance with General Directions given by the Charity Commissioners including a review of the accounting records kept by the company and a comparison of those records with the accounts presented. The procedures undertaken by me do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the accounts.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and to prepare accounts which comply with the accounting requirements of the Act have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

20 May 2021

Kenneth Wilson (Chartered Accountant)

Ashley Lodge, Orchard End, Weybridge KT13 9LS

The Cinema Theatre Association

BALANCE SHEET - 28TH FEBRUARY 2021

CURRENT ASSETS & LIABILITIES	Notes	2021	2020
Book stocks at Directors' valuation		£ 11,469.10	£ 13,405.60
Cash at Bank and Building Society		£ 163,523.79	£ 143,180.92
M & G Charibond (at net cost)	4	£ 49,419.17	£ 49,419.17
Corporation Tax	5	£ 0.00	£ 0.00
NET ASSETS		£ 224,412.06	£ 206,005.69
RESERVES			
Members' funds and stocks of books on 1 st March		£ 206,005.69	£ 230,034.95
Surplus for the year to 28 th February		£ 18,406.37	£ (24,029.26)
MEMBERS' FUNDS	2	£ 224,412.06	£ 206,005.69

For the financial year ended 28th February 2021, the Company was entitled to exemption from audit, under the provisions of section 477 of the Companies Act 2006.

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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 5 to 7 were approved
by the Board of Directors on 28 May 2021 and signed on its behalf by

Signed:



David Trevor-Jones
Chairman

Signed:



Neville C Taylor
Honorary Treasurer

The notes on page 7 form an integral part of these financial statements.

The Cinema Theatre Association
INCOME AND EXPENDITURE ACCOUNT
FINANCIAL YEAR ENDED 28TH FEBRUARY 2021

	Notes (see next page)	Year to 28.2.2021	Year to 29.2.2020
INCOME	1		
Members' subscriptions		£ 25,406.00	£ 25,227.00
Profit (Loss) on Sales		£ 786.67	£ 990.69
Surplus/(Deficit) - Visits etc.		£ (255.93)	£ (78.97)
Donations (including Gift Aid)		£ 10,640.93	£ 10,573.80
Increase/(Decrease) in book stocks		£ (1,936.50)	£ 248.46
		£ 34,641.17	£ 36,960.98
 <i>less</i> ADMINISTRATION EXPENSES		£ 54,262.35	£ 63,723.47
 OPERATING (DEFICIT)/SURPLUS		£ (19,621.18)	£ (26,762.49)
 <i>plus</i> INTEREST RECEIVABLE	3	£ 2,618.63	£ 2,733.23
 (DEFICIT)/SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		£ (17,002.55)	£ (24,029.26)
 TAXATION	5	£ 0.00	£ 0.00
 LEGACIES		£ 35,408.92	£ 0.00
 SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		£ 18,406.37	£ (24,029.26)

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

The company had no recognised gains or losses other than the surplus or deficit for the above operating period.

CONTINUED AND DISCONTINUED ACTIVITIES

The company's operating activities commenced on 18th April 2004 when the company succeeded to the operating activities previously carried on by the Cinema Theatre Association as a members' club.

The Cinema Theatre Association

NOTES TO THE FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 28TH FEBRUARY 2021

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Companies Act 2006 and with applicable Accounting Standards. Any material departures from Accounting Standards are described below.

BASIS OF PREPARATION

These financial statements have been prepared under the historical cost convention and the principal accounting policies adopted by the directors within that convention are set out below.

INCOME

Income is the aggregate of total subscriptions from members together with profit on sales, lectures and visits. Donations represent total unsolicited gifts from members and others together with GiftAid tax reclaimed on qualifying donations. Sales by the CTA's Sales Officer totalled **£3,207** (2019/20: £2,901) and of this **£996** (2019/20: £788) was sales of the Association's own publications, including those under the Mercia Cinema Society imprint, and is retained for expenditure on new publications. An additional sum of £409 (after charges) was received from Central Books for trade sales of the two Odeon books.

2. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	28.2.2021	29.2.2020
	£	£
Assets - Balance brought forward (see note 5)	206,005.69	230,034.95
Surplus (Deficit) realised in year to end of February	18,406.37	(24,029.26)
MEMBERS' FUNDS AT END OF FEBRUARY	224,412.06	206,005.69

3. INTEREST RECEIVABLE

Bank accounts	1,461.23	1,652.99
Income from M&G Charibond	1,157.40	1,080.24
	2,618.63	2,733.23

4. INVESTMENT

A sum of £50,000 (£49,419.17 after equalisation) was invested, for interest, at the end of June 2012 in M&G Charities Fixed Interest Common Investment Fund ('Charibond') giving a holding of 38,580.247 shares. As at 28th February 2021, the value of this holding was **£47,685.19** (2019/20: £47,839.50).

5. TAXATION

The company is a mutual-trading registered charity. Its activities do not generate income liable to corporation tax and its investment income is not liable to income tax.

6. CONTROLLING PARTY

The company is limited by guarantee and does not have share capital. In the opinion of the directors, there is no controlling party.