

Company Registration Number - 4428776

The Charity Registration Number is - 1100702



The Cinema Theatre Association

Report and Accounts

For the year ended 28th February 2025



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

Suite 9, Hadleigh Business Centre, 351 London Road, Hadleigh, Essex SS7 2BT Tel/Fax: 01702 553398 Mob: 07941 052855 Email: info@taccs.co.uk

TACCs Accountancy Limited, Company Registration Number: 07144190

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

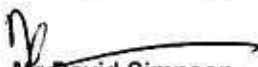
The trustees have appointed Paul Thompson, FCCA of Thompson Accountancy Services Ltd as independent examiner for 2025.

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	41,570	41,817
		<u>294,947</u>	<u>303,344</u>
<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
<u>Unrestricted Reserves</u>			
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 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 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 probable 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.

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

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.