

REGISTERED COMPANY NUMBER: 04265713 (England and Wales)
REGISTERED CHARITY NUMBER: 1121620

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
HOLYBOURNE THEATRE

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

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for the Year Ended 31 December 2025**

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HOLYBOURNE THEATRE
Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04265713 (England and Wales)

Registered Charity number

1121620

Registered office

London Road
Holybourne
Alton
Hampshire
GU34 4EL

Trustees

J Priddle
R D Yelland
K McGill
S Wood
P Stephens


Company Secretary

R D Yelland

Independent Examiner

Mrs Caroline Scull
B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Approved by order of the board of trustees on 22/4/26 and signed on its behalf by:


.....
J Priddle - Trustee

**Independent Examiner's Report to the Trustees of
HOLYBOURNE THEATRE**

Independent examiner's report to the trustees of HOLYBOURNE THEATRE ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not **accord** with those records; or
3. the accounts do not **comply** with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts **give** a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs Caroline Scull

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 22/4/26

HOLYBOURNE THEATRE

Statement of Financial Activities for the Year Ended 31 December 2025

	Notes	31.12.25. Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies		12,383	5,063
Charitable Activities	2	42,449	43,951
Investment income	3	<u>5,216</u>	<u>3,121</u>
Total		<u>60,048</u>	<u>52,135</u>
EXPENDITURE ON			
Charitable activities			
Theatre activities		25,566	21,819
Theatre running costs		32,511	19,632
Other		<u>530</u>	<u>475</u>
Total		<u>58,607</u>	<u>41,926</u>
NET INCOME		1,441	10,209
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>488,650</u>	<u>478,441</u>
TOTAL FUNDS CARRIED FORWARD		<u>490,091</u>	<u>488,650</u>

The notes form part of these financial statements

HOLYBOURNE THEATRE

Balance Sheet 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	7	478,583	469,716
CURRENT ASSETS			
Debtors	8	1,242	2,021
Cash at bank and in hand		<u>11,944</u>	<u>17,721</u>
		13,186	19,742
CREDITORS			
Amounts falling due within one year	9	(1,678)	(808)
		<u>11,508</u>	<u>18,934</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		490,091	488,650
		<u>490,091</u>	<u>488,650</u>
NET ASSETS			
FUNDS	10	<u>490,091</u>	<u>488,650</u>
Unrestricted funds		<u>490,091</u>	<u>488,650</u>
TOTAL FUNDS			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22/4/26 and were signed on its behalf by:


J Priddle - Trustee

The notes form part of these financial statements

HOLYBOURNE THEATRE

Notes to the Financial Statements for the Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Plant and machinery - 25% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Performances	24,658	26,136
Members & friends	785	807
Youth Theatre	5,226	5,067
Fundraising	1,251	883
Event refreshments & raffles	<u>10,529</u>	<u>11,058</u>
	<u>42,449</u>	<u>43,951</u>

HOLYBOURNE THEATRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	<u>5,216</u>	<u>3,121</u>

4. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	<u>7,465</u>	<u>3,879</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid which had been incurred in performing this role for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations, grants and legacies	5,063
Charitable Activities	43,951
Investment income	<u>3,121</u>
Total	<u>52,135</u>
EXPENDITURE ON	
Charitable activities	
Theatre activities	21,819
Theatre running costs	19,632
Other	<u>475</u>
Total	<u>41,926</u>
NET INCOME	10,209
RECONCILIATION OF FUNDS	
Total funds brought forward	478,441

HOLYBOURNE THEATRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

TOTAL FUNDS CARRIED FORWARD

488,650

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2025	462,790	40,953	503,743
Additions	-	16,332	16,332
At 31 December 2025	<u>462,790</u>	<u>57,285</u>	<u>520,075</u>
DEPRECIATION			
At 1 January 2025	5,271	28,756	34,027
Charge for year	-	7,465	7,465
At 31 December 2025	<u>5,271</u>	<u>36,221</u>	<u>41,492</u>
NET BOOK VALUE			
At 31 December 2025	<u>457,519</u>	<u>21,064</u>	<u>478,583</u>
At 31 December 2024	<u>457,519</u>	<u>12,197</u>	<u>469,716</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Prepayments	<u>1,242</u>	<u>2,021</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	(2)	-
Accrued expenses	<u>1,680</u>	<u>808</u>
	<u>1,678</u>	<u>808</u>

HOLYBOURNE THEATRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	379,743	1,441	381,184
Building Extension	108,907	-	108,907
	<u>488,650</u>	<u>1,441</u>	<u>490,091</u>
TOTAL FUNDS	<u>488,650</u>	<u>1,441</u>	<u>490,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,048	(58,607)	1,441
	<u>60,048</u>	<u>(58,607)</u>	<u>1,441</u>
TOTAL FUNDS	<u>60,048</u>	<u>(58,607)</u>	<u>1,441</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	369,534	10,209	379,743
Building Extension	108,907	-	108,907
	<u>478,441</u>	<u>10,209</u>	<u>488,650</u>
TOTAL FUNDS	<u>478,441</u>	<u>10,209</u>	<u>488,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,135	(41,926)	10,209
	<u>52,135</u>	<u>(41,926)</u>	<u>10,209</u>
TOTAL FUNDS	<u>52,135</u>	<u>(41,926)</u>	<u>10,209</u>

HOLYBOURNE THEATRE

Notes to the Financial Statements - continued for the Year Ended 31 December 2025

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

		Income and expenditure
		Donations, grants and legacies
		Box office
		Other
		Charitable activities
		Performances
		Members & friends
		Other income
		Investing
		Evening events & coffee
		Investment income
		Bank interest
		Total income resources
		EXPENDITURE
		Charitable activities
		Cost of performances
		Other income
		Evening events & coffee
		Investing & other
		Advertising
		Support costs
		Management
		Personnel
		Food, water & refreshment
		Travel, accommodation & cleaning
		Utilities
		Rent and building
		Other
		Accounting
		Total resources provided
		Surplus

HOLYBOURNE THEATRE

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Donations	2,133	487
Grants	<u>10,250</u>	<u>4,576</u>
	12,383	5,063
Charitable Activities		
Performances	24,658	26,136
Members & friends	785	807
Youth Theatre	5,226	5,067
Fundraising	1,251	883
Event refreshments & raffles	<u>10,529</u>	<u>11,058</u>
	42,449	43,951
Investment income		
Rents received	<u>5,216</u>	<u>3,121</u>
Total incoming resources	60,048	52,135
EXPENDITURE		
Charitable activities		
Cost of performances	13,827	10,166
Youth Theatre	4,969	4,223
Bar and Tuck shop costs	3,822	3,655
TicketSource & Sumup fees	143	1,961
Advertising	<u>2,805</u>	<u>1,814</u>
	25,566	21,819
Support costs		
Management		
Insurance	2,186	2,050
Power, water & broadband	4,459	4,665
Theatre maintenance & cleaning	15,225	7,687
Sundries	3,176	1,351
Plant and machinery	<u>7,465</u>	<u>3,879</u>
	32,511	19,632
Other		
Accountancy	<u>530</u>	<u>475</u>
Total resources expended	<u>58,607</u>	<u>41,926</u>
Net income	<u>1,441</u>	<u>10,209</u>

This page does not form part of the statutory financial statements