

**BOCKING ARTS THEATRE TRUST.
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Bocking Arts Theatre Trust. Contents

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**Bocking Arts Theatre Trust.
Company Information
For The Year Ended 31 March 2025**

Directors	Mr Lewis Codling Mr James Hollands
Company Number	07570199
Registered Office	The Institute Bocking End Braintree Essex CM7 9AE
Accountants	Pocknells Audit Henry Brake House South Woodham Ferrers CM3 5NG

Bocking Arts Theatre Trust.
Company No. 07570199
Directors' Report For The Year Ended 31 March 2025

The directors present their report and the financial statements for the year ended 31 March 2025.

Directors

The directors who held office during the year were as follows:

Mr Lewis Codling

Mr James Hollands

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they 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 the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting 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 in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and 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 directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has 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.

On behalf of the board

Mr James Hollands

Director

15th August 2025

**Bocking Arts Theatre Trust.
Income and Expenditure Account
For The Year Ended 31 March 2025**

	Notes	2025 £	2024 £
TURNOVER		74,140	138,492
Cost of sales		(13,184)	(50,418)
		<hr/>	<hr/>
GROSS SURPLUS		60,956	88,074
Administrative expenses		(57,891)	(91,776)
Other operating income		-	6,000
		<hr/>	<hr/>
OPERATING SURPLUS		3,065	2,298
Other interest receivable and similar income		-	48
		<hr/>	<hr/>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>3,065</u></u>	<u><u>2,346</u></u>

The notes on pages 5 to 6 form part of these financial statements.

**Bocking Arts Theatre Trust.
Balance Sheet
As At 31 March 2025**

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	1,473	1,045
		1,473	1,045
CURRENT ASSETS			
Debtors	5	62,204	61,479
Cash at bank and in hand		2,948	1,223
		65,152	62,702
Creditors: Amounts Falling Due Within One Year	6	(2,623)	(2,810)
NET CURRENT ASSETS (LIABILITIES)		62,529	59,892
TOTAL ASSETS LESS CURRENT LIABILITIES		64,002	60,937
NET ASSETS		64,002	60,937
Income and Expenditure Account		64,002	60,937
MEMBERS' FUNDS		64,002	60,937

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

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

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

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

On behalf of the board

Mr Lewis Codling

Director
15th August 2025

The notes on pages 5 to 6 form part of these financial statements.

**Bocking Arts Theatre Trust.
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Bocking Arts Theatre Trust. is a private company, limited by guarantee, incorporated in England & Wales, registered number 07570199. The registered office is The Institute, Bocking End, Braintree, Essex, CM7 9AE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% reducing balance
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3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2024: 2)

4. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 April 2024	1,045
Additions	918
As at 31 March 2025	<u>1,963</u>
Depreciation	
As at 1 April 2024	-
Provided during the period	490
As at 31 March 2025	<u>490</u>
Net Book Value	
As at 31 March 2025	<u>1,473</u>
As at 1 April 2024	<u>1,045</u>

Bocking Arts Theatre Trust.
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	62,204	61,479
	<u>62,204</u>	<u>61,479</u>

6. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	(1)	-
Bank loans and overdrafts	1,168	1,354
Other creditors	1,456	1,456
	<u>2,623</u>	<u>2,810</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Bocking Arts Theatre Trust.
Detailed Income and Expenditure Account
For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		74,140		138,492
COST OF SALES				
Direct costs	13,184		50,418	
		(13,184)		(50,418)
GROSS SURPLUS		60,956		88,074
Administrative Expenses				
Rates	2,454		1,832	
Light and heat	12,038		7,864	
Cleaning	7,335		3,893	
Vehicle running costs	194		1,186	
Repairs, renewals and maintenance	14,263		29,521	
Insurance	6,132		4,416	
Printing, postage and stationery	391		64	
Advertising and marketing costs	8,031		11,059	
Telecommunications	2,853		2,672	
Accountancy fees	558		385	
Legal fees	-		2,000	
Payment to former director	-		25,000	
Subscriptions	1,111		653	
Bank charges	735		323	
Depreciation of computer equipment	490		-	
Entertaining	-		28	
Sundry expenses	1,306		880	
		(57,891)		(91,776)
Other Operating Income				
Grants and subsidies received	-		6,000	
		-		6,000
OPERATING SURPLUS		3,065		2,298
Other interest receivable and similar income				
Bank interest receivable	-		48	
		-		48
SURPLUS FOR THE FINANCIAL YEAR		3,065		2,346