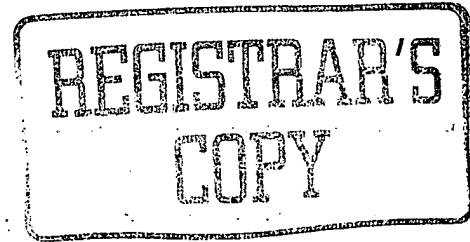


Registered number: 8298751  
Charity number: 1150757



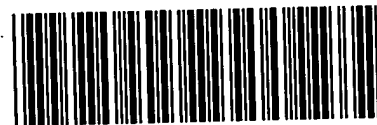
## LEWES COMMUNITY SCREEN

(A company limited by guarantee)

### TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

TUESDAY



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COMPANIES HOUSE

## GSM&Co

Griffin Stone Moscrop & Co  
CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

100 YEARS

Building better business

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

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**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND  
ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

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<b>Trustees</b>	Robert Norman Senior, Chair Sarah Frances Hunter Jeremy Neil Page (resigned 4 March 2025) Richard Stephen Powell Jennifer Margaret Sibree Leeburn (appointed 4 March 2025) Mikey Elizabeth Cuddihy
<b>Company registered number</b>	8298751
<b>Charity registered number</b>	1150757
<b>Registered office</b>	18 Keere Street Lewes East Sussex BN7 1TY
<b>Principal operating office</b>	Depot Pinwell Road Lewes East Sussex BN7 2JS
<b>Investment advisors</b>	R.C. Brown 1 The Square Temple Quay Bristol BS1 6DG
<b>Independent auditors</b>	Griffin Stone Moscrop & Co Chartered Accountants 21-27 Lamb's Conduit Street London WC1N 3GS
<b>Bankers</b>	Bank of Scotland plc 155 Bishopsgate London EC2M 3YB
<b>Solicitors</b>	Stone King LLP Boundary House 91 Charterhouse Street London EC1M 6HR

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also the directors of the charitable company, present their annual report together with the audited financial statements of the charitable company for the 1 April 2024 to 31 March 2025. The annual report also serves the purposes of a directors' report under company law. The trustees confirm that the annual report and financial statements comply with the current statutory requirements, the Charities Act 2011, the Companies Act 2006, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charitable company also operates under the names Depot and The Depot Cinema.

**Objectives and activities**

**a. Policies and objectives**

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

By operating a community cinema the charitable company will advance education in the knowledge, understanding and appreciation of the arts, particularly the art of film and allied visual techniques, in particular for the benefit of the inhabitants of the town of Lewes and the surrounding area.

**b. Strategies for achieving objectives**

The Depot cinema offers an extensive programme of films and events which appeal to all age groups. The venue is regarded as the most environmentally sound in the UK and has won awards for design and disability access, encouraging many elderly people to visit. Ticket prices are generally maintained at a low level, especially for under 25s, which encourages young people to visit the cinema on a regular basis. The Depot also offers a range of educational courses and actively participates in a range of community events, working often with local charities.

**Strategic report**

**Achievements and performance**

**a. Key performance indicators**

The trustees do not use key performance indicators in the traditional sense to measure the performance of the group; rather the following objectives are set:

1. To operate a community cinema/arts venue, as close to full capacity as possible, to enhance the availability of the arts in Lewes and in East Sussex in general;
2. To operate the cinema and a programme of events without financial loss while maintaining a wide ranging programme and low ticket prices; and
3. To operate a café-bar trading subsidiary to generate additional funds. To date this has not been achieved and the community venue has been supported by private donations. The goal is to make the trading subsidiary profitable enough to reduce or eliminate the need for private donations.

**b. Review of activities**

During the year the group received donations, sponsorship and grants of £640,326 and community cinema operations generated income of £1,232,628. Income generated by the subsidiary company in operating the bar and restaurant amounted to £1,252,817.

Expenditure incurred by the group totalled £3,154,807, of which £1,252,817 related to the subsidiary company.

The group's net income for the year amounted to £143,911.

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Strategic report (continued)**

**Achievements and performance (continued)**

**c. Fundraising activities and income generation**

The group does not carry out significant fundraising activities.

**d. Duty to promote the success of the charitable company to achieve its charitable purposes**

The trustees have throughout the year acted individually and collectively in the best interests of the charitable company and all its stakeholders. Specifically, the trustees have established and maintained a code of conduct and strategy which promotes the short and longer-term interests of all stakeholders, including beneficiaries, employees and customers. The strategy of the board has been designed to ensure the current and future success of the charitable company, whilst respecting and promoting its responsibilities within the film industry and wider social community.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The group has a reserve (currently around £4,000,000) invested with RC Brown Investments Limited who have an ethical low-risk investment strategy. The funds exist to support future capital investments. The reserves policy is reviewed annually..

**c. Principal risks and uncertainties**

The cinema/arts venue is well established in the area and has proved extremely popular. Therefore the trustees do not envisage any risks to trading performance.

**d. Principal funding**

Principal funding has come from one individual.

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Structure, governance and management**

**a. Constitution**

Lewes Community Screen is registered as a charitable company and is constituted under a trust deed dated 19 November 2012, becoming a registered charity on 8 February 2013, number 1150757.

The principal object of the charitable company is to operate a community cinema.

**b. Methods of appointment or election of trustees**

The management of the Group and the charitable company is the responsibility of the trustees who are elected under the terms of the trust deed. Trustees are selected on the basis of the relevance of their professional knowledge and experience relevant to the charitable company's activities.

**c. Organisational structure and decision-making policies**

Significant decisions relating to the charitable company's operations, activities, systems and controls are made by the trustees, who meet in person on a regular basis and communicate through electronic means as and when necessary. The trustees have delegated the day-to-day running of the charitable company to its administrator, one of the charitable company's employees, whose remuneration package is decided upon by the trustees based on their knowledge of those provided by similar entities.

**d. Policies adopted for the induction and training of trustees**

Newly appointed trustees receive advice, as an induction, on the objectives, activities and plans of the charitable company and on trustee responsibilities (in particular through provision of the Charity Commission's publication *The Essential Trustee: What you need to know*).

**e. Pay policy for key management personnel**

Remuneration of key staff is benchmarked against typical rates of pay in the arts and hospitality industries. These are researched by the HR team on a regular basis.

**f. Risk management**

The trustees have assessed the major risks to which the Group and the charitable company are exposed, in particular those related to the operations and finances of the Group and the charitable company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

**Future developments**

The operation of the Depot continues to be a great success. Since opening in May 2017 It has been one of the most successful cinemas in the UK in terms of seat bookings and community engagement and is one of the most eco cinemas in the world. In November, 2025 Depot was nominated by BIFA (British Independent Film Awards) as one of the top five cinemas in the UK.

Along with typical popular mainstream films Depot operates a wide ranging programme which includes many world cinema releases that highlight significant social and political issues, and it hosts a number of special events and festivals. It is far less reliant on blockbuster releases than most cinemas and experiences good attendances across most films. It has become a highly popular community hub for Lewes and customers visit from across Sussex.

Film audiences have not fully returned to pre-Covid levels and with the growth in home subscription services and cost of living pressures may not do so for the foreseeable future. However the wide ranging nature of the Depot programming, plus the lively and popular café-bar, are sufficient to guarantee a strong customer base. As a charity it also maintains its aim to be an affordable, inclusive and accessible venue. The Trustees are confident that the Depot will continue to operate as a highly successful and popular venue whilst also meeting its charitable objectives.

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Statement of trustees' responsibilities**

The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees 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 Group and the charitable company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the charitable 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 Group and the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Approved by order of the members of the board of trustees and signed on their behalf by:

  
.....  
**Robert Norman Senior**  
Trustee

Date: 18 December 2025

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEWES COMMUNITY SCREEN**

---

**Opinion**

We have audited the financial statements of Lewes Community Screen (the 'parent charitable company') and its subsidiary company (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charitable company balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEWES COMMUNITY SCREEN**  
**(CONTINUED)**

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**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report including the group strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the trustees' report and the group strategic report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the group strategic report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance;
- Performing audit work over the risk of management override of controls, including testing of journal entries; and
- other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LEWES COMMUNITY SCREEN**  
**(CONTINUED)**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Smith (senior statutory auditor)**  
for and on behalf of  
**Griffin Stone Moscrop & Co**  
Chartered Accountants  
Statutory Auditors  
21-27 Lamb's Conduit Street  
London  
WC1N 3GS

Date: 18/12/2025

**LEWES COMMUNITY SCREEN**  
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND  
EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations, sponsorship and grants	2	638,926	1,400	640,326	4,412
Operation of a community cinema	3	1,232,628	-	1,232,628	1,178,446
Income from subsidiary company		1,252,817	-	1,252,817	1,223,009
Investments	4	102,432	-	102,432	85,105
<b>Total income</b>		<b>3,226,803</b>	<b>1,400</b>	<b>3,228,203</b>	<b>2,490,972</b>
<b>Expenditure on:</b>					
Raising funds:	5				
Expenditure on subsidiary company		1,252,817	-	1,252,817	1,223,009
Investment management costs		29,893	-	29,893	24,447
Charitable activities	6	1,868,080	4,017	1,872,097	1,823,189
<b>Total expenditure</b>		<b>3,150,790</b>	<b>4,017</b>	<b>3,154,807</b>	<b>3,070,645</b>
<b>Net income/(expenditure) before net gains on investments</b>		<b>76,013</b>	<b>(2,617)</b>	<b>73,396</b>	<b>(579,673)</b>
Net gains on investments		70,515	-	70,515	277,396
<b>Net movement in funds</b>		<b>146,528</b>	<b>(2,617)</b>	<b>143,911</b>	<b>(302,277)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,900,902	13,362	12,914,264	13,216,541
Net movement in funds		146,528	(2,617)	143,911	(302,277)
<b>Total funds carried forward</b>		<b>13,047,430</b>	<b>10,745</b>	<b>13,058,175</b>	<b>12,914,264</b>

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 8298751**

**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	8,058,866	8,227,444
Investments	12	4,011,367	3,867,228
		<u>12,070,233</u>	<u>12,094,672</u>
<b>Current assets</b>			
Stocks	13	18,192	15,759
Debtors	14	275,051	343,947
Cash at bank and in hand		907,102	647,413
		<u>1,200,345</u>	<u>1,007,119</u>
Creditors: amounts falling due within one year	15	(212,403)	(187,527)
<b>Net current assets</b>		<u>987,942</u>	<u>819,592</u>
<b>Net assets</b>		<u><u>13,058,175</u></u>	<u><u>12,914,264</u></u>
<b>Charity funds</b>			
Restricted funds	17	10,745	13,362
Unrestricted funds	17	13,047,430	12,900,902
<b>Total funds</b>		<u><u>13,058,175</u></u>	<u><u>12,914,264</u></u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

  
 .....  
**Robert Norman Senior**  
 Trustee

Date: 18 December 2025

The notes on pages 13 to 32 form part of these financial statements.

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 8298751**


**CHARITABLE COMPANY STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	8,058,866	8,227,444
Investments	12	4,011,368	3,867,229
		<u>12,070,234</u>	<u>12,094,673</u>
<b>Current assets</b>			
Debtors	14	338,744	367,247
Cash at bank and in hand		814,171	591,436
		<u>1,152,915</u>	<u>958,683</u>
Creditors: amounts falling due within one year	15	(164,974)	(139,092)
<b>Net current assets</b>		<u>987,941</u>	<u>819,591</u>
<b>Net assets</b>		<u><u>13,058,175</u></u>	<u><u>12,914,264</u></u>
<b>Charity funds</b>			
Restricted funds	17	10,745	13,362
Unrestricted funds	17	13,047,430	12,900,902
<b>Total funds</b>		<u><u>13,058,175</u></u>	<u><u>12,914,264</u></u>

The charitable company's net movement in funds for the year was £143,911 (2024 - £(302,277)).

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

  
 .....  
**Robert Norman Senior**  
 Trustee

Date: 18 December 2025

The notes on pages 13 to 32 form part of these financial statements.

**LEWES COMMUNITY SCREEN**  
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	19	247,531	49,314
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		102,432	85,105
Purchase of tangible fixed assets		(16,651)	(46,766)
Proceeds from sale of investments		1,273,781	4,197,450
Purchase of investments		(1,347,404)	(4,445,681)
<b>Net cash provided by/(used in) investing activities</b>		<b>12,158</b>	<b>(209,892)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>259,689</b>	<b>(160,578)</b>
Cash and cash equivalents at the beginning of the year		647,413	807,991
<b>Cash and cash equivalents at the end of the year</b>	20	<b>907,102</b>	<b>647,413</b>

The notes on pages 13 to 32 form part of these financial statements

**LEWES COMMUNITY SCREEN**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charitable company, and are rounded to the nearest £1.

The preparation of financial statements in compliance with the Charities SORP (FRS 102) and FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charitable company's accounting policies (see Note 26).

Lewes Community Screen meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the charitable company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charitable company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

**1.2 Company status**

Lewes Community Screen is a company limited by guarantee. The members of the charitable company are two of the trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies (continued)**

**1.4 Income**

Income is recognised at the fair value of consideration received or receivable for donations and the sale of goods and services to customers in the ordinary nature of business.

Income generated by the parent company includes ticket sales, income from private screenings, and income from running courses and workshops (excluding value added tax). Ticket sales and income from private screenings are recognised as the film is shown. Income from running courses is recognised in the period to which it relates.

Income generated by the subsidiary company includes sales of food and beverages (excluding value added tax). All income generated by the subsidiary company is recognised at the point of sale.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the charitable company's operations, including support costs and costs relating to the governance of the company.



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**1. Accounting policies (continued)**

**1.6 Going concern**

In the last year the trustees have seen an improvement in trading as lingering concerns about Covid have gone and the global film slate has improved. The Depot has had several very busy months. In addition, closer attention to operating costs and revenues related to the cafe-bar operation has improved trading and profitability. Although profits remain challenging the Depot has been largely able to break even on its current expenditure since last Summer. The Depot remains a hugely popular venue and presents a rich programme of events and screenings. The Trustees feel confident that the Depot will continue as a highly successful going concern and as a well-regarded arts and community asset in Lewes and have therefore deem it appropriate to prepare the financial statements on a going concern basis.

The trustees do not consider that a material uncertainty about the going concern status exists. In making this assessment the trustees have considered the likely operating and trading conditions for a period of twelve months from the date of approving these financial statements.

**1.7 Basis of consolidation**

The financial statements consolidate the financial statements of Lewes Community Screen and its subsidiary company.

The charitable company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

The net income (2024 - expenditure) for the year dealt with in the financial statements of the charitable company was £143,911 (2024 - £302,277).

**1.8 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the consolidated statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the consolidated statement of financial activities as the related expenditure is incurred.

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**1. Accounting policies (continued)**

**1.9 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

At each reporting date the charitable company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is provided at rates calculated to write off the cost of tangible fixed assets, less their estimated residual values, over their expected useful lives on the following bases:

Freehold property	- 2% straight line
Equipment	- 25% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated statement of financial activities.

**1.10 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.11 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**1.12 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**1.13 Debtors**

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

**1.14 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. Accounting policies (continued)**

**1.15 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

**1.16 Financial instruments**

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.17 Pensions**

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

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**2. Income from donations, sponsorship and grants**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and sponsorship	638,926	-	638,926	723
Grants	-	1,400	1,400	3,689
<b>Total 2025</b>	<b>638,926</b>	<b>1,400</b>	<b>640,326</b>	<b>4,412</b>
<b>Total 2024</b>	<b>723</b>	<b>3,689</b>	<b>4,412</b>	

**3. Income from charitable activities**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Operation of a community cinema	1,232,628	1,232,628	1,178,446
<b>Total 2025</b>	<b>1,232,628</b>	<b>1,232,628</b>	<b>1,178,446</b>
<b>Total 2024</b>	<b>1,178,446</b>	<b>1,178,446</b>	

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**4. Investment income**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from local listed investments	61,128	61,128	68,164
Bank and other interest	41,304	41,304	16,941
<b>Total 2025</b>	<b>102,432</b>	<b>102,432</b>	<b>85,105</b>
<b>Total 2024</b>	<b>85,105</b>	<b>85,105</b>	

**5. Investment management costs**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment management fees	29,893	29,893	24,447
<b>Total 2025</b>	<b>29,893</b>	<b>29,893</b>	<b>24,447</b>
<b>Total 2024</b>	<b>24,447</b>	<b>24,447</b>	

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**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Operation of a community cinema	1,868,080	4,017	1,872,097	1,823,189
<b>Total 2025</b>	<u>1,868,080</u>	<u>4,017</u>	<u>1,872,097</u>	<u>1,823,189</u>
<b>Total 2024</b>	<u>1,819,500</u>	<u>3,689</u>	<u>1,823,189</u>	

**Summary by expenditure type**

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	Total 2024 £
Operation of a community cinema	705,482	181,978	984,637	1,872,097	1,823,189
<b>Total 2024</b>	<u>655,720</u>	<u>182,628</u>	<u>984,841</u>	<u>1,823,189</u>	

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**7. Expenditure on general charitable activities**

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Operation of a community cinema	1,217,035	5,423	649,639	1,872,097	1,823,189
Total 2024	1,196,572	4,622	621,995	1,823,189	

**Analysis of direct costs**

	Operation of a community cinema 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	681,645	681,645	611,558
Operating expenses	18,773	18,773	28,074
Film and other direct expenses	453,758	453,758	485,773
Ticket processing charges	36,214	36,214	46,629
Confectionery, catering etc	26,645	26,645	24,538
	1,217,035	1,217,035	1,196,572

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Expenditure on general charitable activities (continued)**

**Analysis of support costs**

	Operation of a community cinema 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	23,837	23,837	44,162
Depreciation	181,978	181,978	182,628
Advertising and promotion	8,257	8,257	11,852
Legal and professional fees	2,550	2,550	5,762
Insurance	42,756	42,756	32,591
Professional fees	35,265	35,265	31,333
Audit and accountancy fees	16,213	16,213	15,573
General office expenses	13,683	13,683	10,707
Bank charges	2,177	2,177	2,173
Entertainment	265	265	861
Light and heat	81,677	81,677	128,343
Telephone and internet	5,319	5,319	5,391
Repairs and maintenance	123,334	123,334	46,528
Cleaning	64,953	64,953	57,752
IT software and consumables	20,486	20,486	20,856
Staff training and recruitment	2,246	2,246	3,632
Amortisation	12,026	12,026	11,286
Travel	2,246	2,246	3,006
Loss on disposal of fixed assets	3,251	3,251	359
Auditors' remuneration - audit	7,120	7,120	7,200
	<u>649,639</u>	<u>649,639</u>	<u>621,995</u>



**LEWES COMMUNITY SCREEN**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

**9. Auditors' remuneration**

Auditors' remuneration of the group comprises audit fees of £11,140 (2024 - 11,100) and accountancy and payroll charges etc of £18,893 (2024 - £18,173).

Auditors' remuneration of the company comprises an audit fee of £7,120 (2024 - £7,200) and accountancy and payroll charges etc of £16,213 (2024 - £15,573).

**10. Staff costs**

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Wages and salaries	1,321,954	1,223,735	629,053	582,318
Social security costs	99,947	91,558	52,559	47,851
Other pension costs	23,870	25,551	23,870	25,551
	<u>1,445,771</u>	<u>1,340,844</u>	<u>705,482</u>	<u>655,720</u>

All employees are employed by the charitable company. However, staff costs specifically relating to the trading subsidiary are recharged by the charitable company to the trading subsidiary under a Shared Resources Agreement. During the year, such costs amounted to £740,289 (2024 - £685,124) and have been netted off in arriving at the figures in the "Company" columns above.

The average number of persons employed by the charitable company during the year was as follows:

	Group 2025 No.	Group 2024 No.
Administration and management	25	25
Bar and restaurant	42	44
	<u>67</u>	<u>69</u>

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**10. Staff costs (continued)**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	Group 2024 No.
In the band £60,001 - £70,000	1	1
In the band £70,001 - £80,000	1	-

Key management personnel, considered to be the board of Trustees and the Creative Director, received total remuneration £70,100 (2024 - £66,700).

**11. Tangible fixed assets**

**Group and Company**

	Freehold property £	Equipment etc £	Total £
<b>Cost</b>			
At 1 April 2024	9,113,514	774,790	9,888,304
Additions	-	16,651	16,651
Disposals	-	(29,122)	(29,122)
At 31 March 2025	<u>9,113,514</u>	<u>762,319</u>	<u>9,875,833</u>
<b>Depreciation</b>			
At 1 April 2024	988,808	672,052	1,660,860
Charge for the year	145,904	36,074	181,978
On disposals	-	(25,871)	(25,871)
At 31 March 2025	<u>1,134,712</u>	<u>682,255</u>	<u>1,816,967</u>
<b>Net book value</b>			
At 31 March 2025	<u><u>7,978,802</u></u>	<u><u>80,064</u></u>	<u><u>8,058,866</u></u>
At 31 March 2024	<u><u>8,124,706</u></u>	<u><u>102,738</u></u>	<u><u>8,227,444</u></u>

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**12. Fixed asset investments**

charitable company	Investment in subsidiary undertaking £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2024	1	3,867,228	3,867,229
Additions	-	1,347,404	1,347,404
Disposals	-	(1,099,728)	(1,099,728)
Revaluations	-	(103,537)	(103,537)
At 31 March 2025	<u>1</u>	<u>4,011,367</u>	<u>4,011,368</u>

The investment in subsidiary undertaking relates to 1 ordinary share of £1 in Lewes Community Screen (Trading) Limited (company number 10698777), representing 100% of the issued share capital of that company.

During the year Lewes Community Screen (Trading) Limited generated a profit of £nil (2024 - the same), comprising turnover of £1,252,817 (2024 - £1,223,009) less expenditure of £1,252,817 (2024 - £1,223,009). At 31 March 2025 Lewis Community Screen (Trading) Limited's net assets totalled £1 (2024 - the same), comprising total assets of £111,123 (2024 - £71,736) less total liabilities of £111,122 (2024 - £71,735).

**13. Stocks**

	Group 2025 £	Group 2024 £
Food and wet goods	<u>18,192</u>	<u>15,759</u>

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**14. Debtors**

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
<b>Due within one year</b>				
Trade debtors	6,094	11,711	6,094	11,711
Amount owed by group undertaking	-	-	63,693	23,300
Other debtors	117,378	293,309	117,378	293,309
Prepayments and accrued income	89,079	38,927	89,079	38,927
Tax recoverable	62,500	-	62,500	-
	<u>275,051</u>	<u>343,947</u>	<u>338,744</u>	<u>367,247</u>

**15. Creditors: amounts falling due within one year**

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
Trade creditors	86,193	75,655	46,263	33,120
Other taxation and social security	65,974	64,490	64,875	64,490
Other creditors	4,789	4,474	4,789	4,474
Accruals	55,447	42,908	49,047	37,008
	<u>212,403</u>	<u>187,527</u>	<u>164,974</u>	<u>139,092</u>

**16. Financial instruments**

	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
<b>Financial assets</b>				
Financial assets measured at fair value through income and expenditure	<u>907,102</u>	<u>647,413</u>	<u>814,171</u>	<u>591,436</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

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**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
<b>Designated funds</b>						
Fixed assets fund	8,227,443	-	-	(168,577)	-	8,058,866
<b>General funds</b>						
General fund	4,673,459	3,226,803	(3,150,790)	168,577	70,515	4,988,564
<b>Total Unrestricted funds</b>	<b>12,900,902</b>	<b>3,226,803</b>	<b>(3,150,790)</b>	<b>-</b>	<b>70,515</b>	<b>13,047,430</b>
<b>Restricted funds</b>						
Dementia Friendly Screenings	7,752	-	(2,837)	-	-	4,915
Food Waste Education	1,644	-	-	-	-	1,644
Mental Health on Film	3,966	-	-	-	-	3,966
Rascals Film Festival	-	1,400	(1,180)	-	-	220
	13,362	1,400	(4,017)	-	-	10,745
<b>Total of funds</b>	<b>12,914,264</b>	<b>3,228,203</b>	<b>(3,154,807)</b>	<b>-</b>	<b>70,515</b>	<b>13,058,175</b>

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**17. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Fixed assets fund	8,363,665	-	-	(136,222)	-	8,227,443
<b>General funds</b>						
General fund	4,839,514	2,487,283	(3,066,956)	136,222	277,396	4,673,459
<b>Total Unrestricted funds</b>	<b>13,203,179</b>	<b>2,487,283</b>	<b>(3,066,956)</b>	<b>-</b>	<b>277,396</b>	<b>12,900,902</b>
<b>Restricted funds</b>						
Dementia Friendly Screenings	7,752	-	-	-	-	7,752
Food Waste Education	1,644	-	-	-	-	1,644
Mental Health on Film	3,966	-	-	-	-	3,966
Views of the Netherlands	-	1,189	(1,189)	-	-	-
Powell & Pressburger	-	2,500	(2,500)	-	-	-
	<b>13,362</b>	<b>3,689</b>	<b>(3,689)</b>	<b>-</b>	<b>-</b>	<b>13,362</b>
<b>Total of funds</b>	<b>13,216,541</b>	<b>2,490,972</b>	<b>(3,070,645)</b>	<b>-</b>	<b>277,396</b>	<b>12,914,264</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Statement of funds (continued)**

The designated fixed assets fund represents an amount set aside by the trustees equal to the net book value of the charitable company's intangible and tangible fixed assets.

The general fund represents the group's free reserves, after allowing for the designated fixed assets fund.

The transfer of £168,577 (2024 - £136,222) from the fixed assets fund to the general fund is an amount equal to the amortisation and depreciation charges relating to the year, net of the charitable company's expenditure on intangible and tangible fixed assets and subsequent disposals during the year.

The Mental Health on Film fund is supported by Film Hub North, and represents funding to enhance marketing plans and digital assets, and to create publicity opportunities to maximise audiences for the Young Film Programmers project.

The Dementia Friendly Screenings fund is supported by Lewes Town Council, and represents income and expenditure relating to the provision of screenings for people living with dementia in and around Lewes.

The Food Waster Education fund is supported by October Feast, an initiative that has now changed hands, and represents income and expenses relating to the running of an educational film production programme which is aimed at raising awareness about food wastage. As a result of the COVID-19 pandemic, the programme has been temporarily paused and will be restarted once it is considered safe enough for young people to resume working together at the Depot.

The Rascals Film Festival fund is supported by a donation from Lewes Town Council and is aimed at providing a year-round programme of world cinema screenings and activities designed for families to enjoy together.

The Views of the Netherlands fund is supported by the Embassy of the Kingdom of the Netherlands and represents funding to screen and host a Q&A of Dutch cinematography, namely *Shabu* and *Silence of the Tides*.

The Powell & Pressburger fund is supported by Film Hub South East (BFI Film Audience Network and the National Lottery) and represents funding to celebrate the careers of two British filmmakers, Michael Powell and Emeric Pressburger.

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Intangible fixed asset	8,058,866	-	8,058,866
Fixed asset investments	4,011,367	-	4,011,367
Current assets	1,189,600	10,745	1,200,345
Creditors due within one year	(212,403)	-	(212,403)
<b>Total</b>	<b>13,047,430</b>	<b>10,745</b>	<b>13,058,175</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Intangible fixed assets	8,227,444	-	8,227,444
Fixed asset investments	3,867,228	-	3,867,228
Current assets	993,757	13,362	1,007,119
Creditors due within one year	(187,527)	-	(187,527)
<b>Total</b>	<b>12,900,902</b>	<b>13,362</b>	<b>12,914,264</b>

**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	Group 2025 £	Group 2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>143,911</b>	(302,277)
<b>Adjustments for:</b>		
Depreciation charges	<b>181,978</b>	182,628
Gains on investments	<b>(70,516)</b>	(277,396)
Dividends, interests and rents from investments	<b>(102,432)</b>	(85,105)
Loss on the sale of fixed assets	<b>3,251</b>	359
Decrease/(increase) in stocks	<b>(2,433)</b>	852
Decrease in debtors	<b>68,896</b>	478,804
Increase in creditors	<b>24,876</b>	51,449
<b>Net cash provided by operating activities</b>	<b>247,531</b>	49,314

**20. Analysis of cash and cash equivalents**

	Group 2025 £	Group 2024 £
Cash in hand	<b>907,102</b>	647,413
<b>Total cash and cash equivalents</b>	<b>907,102</b>	647,413



**LEWES COMMUNITY SCREEN**  
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FOR THE YEAR ENDED 31 MARCH 2025**

**21. Analysis of changes in net debt**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	647,413	259,689	907,102
	<u>647,413</u>	<u>259,689</u>	<u>907,102</u>

**22. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £23,870 (2024 - £25,551). Contributions totalling £4,483 (2024 - £4,169) were payable to the fund at the balance sheet date.

**23. Related party transactions**

Income from donations includes £510,000 (2024 - £nil) received from one of the charitable company's trustees.

Income from charitable activities includes £1,395 (2024 - £1,084), in exchange for catering and events services, received from one of the charitable company's trustees. The transaction was conducted on normal commercial terms and fully paid. No amounts were outstanding at the year end.

**24. Controlling party and key management personnel**

The charitable company is controlled by two of the trustees, who are its only members. Whilst the trustees are responsible for the overall management of the charitable company, as detailed in the trustees' report, the day-to-day running of the charity is delegated to the administrator, one of the organisation's employees.

**25. Principal subsidiaries**

The following was a subsidiary undertaking of the charitable company:

The financial results of the subsidiary for the year were:

**26. General information**

Lewes Community Screen is a charitable company incorporated and registered in England and Wales. Its registered office address is 18 Keere Street, Lewes, East Sussex, BN7 1TY.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**27. Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.