

LEIGH FILM SOCIETY C.I.O.

England & Wales · Charity number 1183891

Details

Status Registered

Legal form CIO

Registered 2019-06-13

Register [View on the Charity Commission register](#)

Contact

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Parkdale
Astley
Tyldesley
Manchester
M29 7DR

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Website <http://www.leighfilmsociety.com/>

Activities

Objects: THE OBJECT OF THE CIO IS: TO ADVANCE PUBLIC EDUCATION IN AND APPRECIATION OF THE ARTS, IN PARTICULAR THE ART OF FILM AND ALLIED VISUAL TECHNIQUES BY THE SCREENING OF FILMS OF ARTISTIC MERIT AND STAGING LECTURES, DISCUSSIONS, FESTIVALS AND EXHIBITIONS WITH THE AIM OF PROMOTING THE STUDY AND APPRECIATION OF FILM.

Activities: 1. To advance the education of the public in the knowledge, understanding and appreciation of film ,2. To encourage interest in film as an art form and as a medium for public education and for the distribution of information, by means of the exhibition of films of artistic, cultural or scientific character,

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Lancashire
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£97,838	£94,156	-	-
2024-12-31	£76,615	£79,156	-	-
2023-12-31	£109,719	£71,608	-	-
2022-12-31	£78,574	£63,404	-	-
2021-12-31	£35,181	£14,501	-	-

Trustees

Name	Role	Appointed
Paul Anthony Costello	Chair	2019-04-30
Alan Prescott		2020-01-26
Elizabeth Margaret Costello		2019-04-30
Hannah Jenkins-Purdham		2025-02-21
Michelle Adamson		2025-02-11
Pauline Hunter		2026-02-03

LEIGH FILM SOCIETY C.I.O.

England & Wales - Charity number 1183891

Accounts

Leigh Film Society C.I.O.



Business Plan 2020 - 2025

Trading as Leigh Film Factory

Introduction

Leigh Film Society is a Charitable Incorporated Organisation and is the umbrella organisation which includes Leigh Film Factory, Wigan & Leigh Short Film Festival and Leigh Classic Cinema Club

The object of the C.I.O. is to advance public education in and appreciation of the arts, in particular the art of film and allied visual techniques by the screening of films of artistic merit and staging lectures, discussions, festivals and exhibitions with the aim of promoting the study and appreciation of film.

Leigh Film Society is a registered Charity, a national award-winning film organisation using film screening projects to fight against social isolation, create opportunities for young people and support community cohesion.

Our Film Programmes offers something for everyone, all ages, disabilities and backgrounds.

Independent Cinema – Leigh Film Factory, Spinners Mill

Monthly National Theatre Live

Monthly evening Film Society – non-mainstream films

Monthly afternoon Classic Cinema Club – for people who are socially isolated, living with dementia and other life challenges

Ad hoc Community Screening – supporting community cohesion, commemorating and campaigning

Annual Short Film Festival – creating opportunities for young filmmakers and low budget short films

Monthly Film Discussion Group

Monthly Children's Saturday Screenings

Carer's Film Clubs

Wigan and Leigh Film Festival is the only independent short film festival within the Wigan Borough screening short films from around the world. We offer work placements and volunteering opportunities for young people from across the Borough.

The festival was founded in September 2014 and is based within the Wigan Borough. The festival has now moved to Leigh Film Factory at Spinners Mill.

Every year we attract original and unique films from across the globe, including Europe and America as well as from BFI funded shorts which is a testament to how far our brand and name has grown. The core philosophy of the Festival is to present the highest quality films that showcase important social issues but not forgetting the need for films that are entertaining.

Leigh Film Society's – Legal Status and Organisational Structure

Leigh Film Society C.I.O has eight Trustees
Charity Number 1183891

Current Trustees: -

Chair	Paul Costello
Development Trustee	Elizabeth Costello B.E.M.
Business Trustee	Alan Prescott
Press Relations	Michelle Yorkshire
Education Trustee	Hannah Jenkins

'Leigh Film Society' - Our Purpose and Vision

Achieving Great Film for Everyone

Purpose

Deliver lasting change and create a climate where cross-sector partnerships and collaboration drive the development of a sustainable film offer in the Leigh (and Wigan) area(s), with a focus on the lonely, mental health and work for, with and by children and young people

Vision

Our vision for Leigh Film 2020 - 2025

To present quality short and feature length films to the community , visiting professionals, amateurs and local, national and international film enthusiasts in the Borough's first independent cinema.

We want 'Leigh Film' to be:

- To be nationally recognised as one of the best independent film cinema's in the country
- Financially secure and sustainable
- Have Patrons on board – from film, theatre etc.
- Increase and sustain our Partnerships
- Successful marketing strategy that reaches a national audience
- Expand our business/stakeholder links to drama schools and other educational establishments.
- To provide a sustainable long-term tourism venue in an industrial landscape that enjoys significant local community involvement
- To encourage local people and visitors who attend the festival, film factory and society to engage in the creative film-making process by participating in seminars, events and workshops running in parallel to the festival and society screenings
- Attract audiences from the Borough of Wigan, Greater Manchester, United Kingdom and around the world
- Attract Film Directors to the Festival, Film Factory and Society and participate in discussions about their work and about the art of filmmaking, and showcase Leigh and Wigan to show what the borough should offer, in the hope they will return to make films

'Leigh Film Society' - Our Purpose and Vision

We want the Leigh Film Society to help in the following ways:

- Working with others to build a Society where children and young people, particularly those from the most disadvantaged backgrounds, have plentiful opportunities to participate actively in Film learning and cultural production, in and out of school, leading to the development of knowledge, skills and attitudes that will enable them to contribute fully to society and lead positive and productive lives.
- Leading and coordinating film initiatives and projects that increase quality film provision
- A vital point of contact for the voluntary, private and public sectors
- Supporting Film Enterprises to become sustainable
- Empowering local people and enabling local film enterprise to make a difference
- We want to secure long-term funding to expand the provision of Film in the Wigan area
- To provide high quality entertainment at an affordable cost
- To provide a monthly classic cinema for the elderly, lonely and people with mental health issues
- To provide a full programme of films across all genres within Leigh Film Factory.
- To establish a young person cinema event/Film club.

‘Leigh Film Society’ - Our Core Values

‘Leigh Film Society’ will require the highest standards of honesty and integrity. Decision-making will be transparent and available for public scrutiny.

'Leigh Film Society' will operate with the core values of:

INTEGRITY - maintaining a consistency of actions and character that uphold the core values

INTERDEPENDENCE – recognising all members and staff are mutually dependent and responsible to others; relying on one another to share information, financial resources, equipment and more, making conversation important

HONESTY - operating with a straightforwardness of conduct, being trustworthy, loyal and sincere

RESPECT – recognising every person has something to contribute

FAIRNESS – working free from discrimination, opportunities for all

ACCOUNTABILITY – embracing the responsibility and obligation to report, explain and be answerable for resulting consequences

LEADERSHIP - enlisting the aid and support of others, organising and guiding

CONTINUOUS IMPROVEMENT – on-going effort to improve services, or processes and outcomes, including our business plan

'Leigh Film Society' Our Ethos

'Leigh Film Society' is about improving people's lives and well-being through film. The following underpin how we will work; they are an outline of what is important for us, so we can 'make a difference':

REALISING POTENTIAL - It is everyone's right to have the opportunity and to realise his or her film potential, and be the best they can be;

ENGAGING COMMUNITIES – Film has an extraordinary capability to transform the lives of individuals and communities; all members of our plural communities should have access to film, regardless of their personal circumstance;

EMBRACING COLLABORATION- the thinking that emerges from partnership working is more powerful than that which any single individual or organisation can produce on their own. We believe in TEAM and the network and will work in partnership;

INSPIRING CHILDREN AND YOUNG PEOPLE - children and young people's ideas, interests and concerns are at the core of our work; we will provide rich opportunities for children and young people to learn creatively about film and develop personal resilience and leadership skills;

DEVELOPING Leigh Film Society - developing as an organisation and network where people can work imaginatively and creatively, enjoy a healthy work-life balance and develop their skills within a culture of continuous learning;

SHARING KNOWLEDGE & RESOURCES - generously sharing our knowledge and resources, thinking and learning with others and actively participate in networks to share.

'Leigh Film Society' - How We Work (1)

'Leigh Film' will:

COORDINATE – facilitate and support networks across the Film Community;

COMMUNICATE – ready exchange of information both reactive to enquirers and be proactive to ensure a ready exchange of information to who 'needs to know'.
Be inclusive of all staff; improved familiarity within the film environment, a readiness to engage and ability to respond helpfully.
All these will be the catalyst for engagement;

CONNECT - 'Leigh Film Society' will communicate, connect, consult and converse in many formats and styles from person to person, to Internet or social media. Technology will be an important enabler in this way of working; from databases, web sites, E-learning to analysis and reporting tools technology; all will be used to maximise efficiency and effectiveness at unlocking social productivity. We will establish a Film network across Wigan and Leigh, the voluntary, private and public sectors to 'enable' the principle of partnership working across statutory social agencies, the voluntary sector, private businesses and the individuals of communities themselves. To connect with Local primary, junior and secondary school and other educational establishments to deliver quality Film provision;

EMPOWER AND ENABLE - to allow individuals and voluntary groups to develop themselves and maximise their impact. Supporting and providing access to training, resources and other development programmes /initiatives. Embrace technology and innovation – Engage audiences by embracing different technology, Twitter, Face-book, Instagram, and periscope, including live screening of the Festival build up using periscope as a live feed. Directors interviewed via Skype prior to the Festival. Establish a You Tube channel for Leigh Film and Festival. Create unique film delivery by screening films in unusual venues, churches; pop up cafes, outside screenings. Take last year's winning short film to a local sixth form prior to the Festival with discounted tickets for students. Two weeks prior to festival host a pre-festival event in the Library Square or in the Spinning Gate Shopping Arcade showcasing animations and short films.
Screening National Theatre Live at Leigh Film Factory.

'Leigh Film Society' - How We Work (2)

'Leigh Film' will:

DELIVER QUALITY - In delivering the local Film offer in Leigh and Wigan the partners involved in Leigh Film Festival and Society will aspire to embed the following quality principles into the activity delivered by, for and with children and young people:

- **Strive for excellence**

We will work in partnership with School, Colleges and Universities to identify high quality providers of Film and Drama and make stronger connections to the region's NPOs;

- **Be authentic**

The offer will be locally driven and reflect the lives and aspirations of local people;

- **Be exciting, inspiring and engaging**

We will work with only the best practitioners sourced locally and regionally. The re-development of the Spinners Mill into a space dedicated to young people will ensure children and young people in the area can access high quality facilities where previously there was none;

- **Ensure a positive, child-centred experience**

All adults involved in delivery will undergo the necessary safety checks and will take part in a relevant programme of Continued Professional Development offered to them through the lifetime of this investment;

- **Actively involving children and young people**

Young people will take on leadership roles wherever practical and their voices will drive the offer within the Leigh Film Factory.

'Leigh Film Society' – Strategic Priority

We will ensure we develop and maintain:

A Convincing Reputation
Improved Relationships
Service a Strong Brand

- To select and screen short films and feature films of the highest standard;
- To bring these high-quality short films and feature films to the Wigan Borough
- To partner with local authorities and local business to attract visitors to Wigan Borough which link into their own cultural aims and objectives
- To screen the films in a non-competitive, film-focused environment with an emphasis on entertainment for all
- To generate interest and participation in the films and festival in the Wigan Borough including a school's outreach programme within Wigan Borough
- To create an environment and atmosphere that facilitates in-depth discussion about the films and the social and environmental issues they raise
- To attract visitors to discover Leigh and Wigan historical Industrial past, Spinners Mill, Trenchfield Mill and Astley Green Colliery to name but a few.

'Leigh Film Society' - How We Will Be Measured

Aims achieved

- We have attracted multi-award-winning films and directors from around the United Kingdom
- We have placed emphasis on the community nature of the cinema through all our promotional material, and in the working practice of the Film Society team
- We have generated discussion locally at the cinema, in the local media
- We have increased participation every year and financial sustainability.
- We have established a wide-ranging training and educational philosophy
- We have probably the most successful media marketing campaigns of any similar-sized cinema in the Country.

'Leigh Film Society' – Marketing Strategy

Leigh Film Society will deliver the following Marketing Strategy.

The Film Society hopes to be financially supported by Film Hub North for 3 years. The aim is that the Film Society will be sustainable after 3 years

The Film Society will implement the following marketing Strategy to promote the following projects, Book to Film, Young Film Club, Family Screenings and School Private Hire

It will increase its social media presence on Leigh Film society Facebook, Twitter, and Instagram. Leigh Film Factory Facebook, Twitter and Instagram.

Posters and flyers are available within spinners Mill, local Libraries and Supermarkets

Recent research with Manchester Metropolitan University business teams indicates that tick-tock, reels and Facebook community chat pages will be useful in promoting these projects to our target audience

The chair of Trustees is vice chair of Governor's at a local school and the headmaster is the lead of ATSA school organisation made up of 16 primary schools and these projects will be promoted through that organisation.

Leigh Film Society has a strong relationship with Everything Human Rights and they will promote the projects to their youth group Global Friends.

The outreach worker will visit schools within easy reach of the Film Factory and do a presentation of the offer at the Film Factory and offer complementary tickets to encourage children participation of the projects

REGISTERED COMPANY NUMBER: CE017831 (England and Wales)
REGISTERED CHARITY NUMBER: 1183891

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
LEIGH FILM SOCIETY CIO

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

LEIGH FILM SOCIETY CIO

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for the year ended 31 December 2025**

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LEIGH FILM SOCIETY CIO (REGISTERED NUMBER: CE017831)

**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

CE017831 (England and Wales)

Registered Charity number

1183891

Registered office

16 Parkdalle
Astley
Tyldesley
Manchester
M29 7DR

Trustees

P A Costello
Mrs E M Costello
A Nowell
Mrs SJ Masters
I Morris
A J Prescott
R Houghton

Independent Examiner

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 24 February 2026 and signed on its behalf by:

P A Costello - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEIGH FILM SOCIETY CIO

Independent examiner's report to the trustees of Leigh Film Society CIO ('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.

IJ Burns

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

24 February 2026

LEIGH FILM SOCIETY CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		46,597	33,989
Other trading activities	2	51,241	41,440
Investment income	3	-	1,186
Total		<u>97,838</u>	<u>76,615</u>
EXPENDITURE ON			
Raising funds		94,156	79,156
NET INCOME/(EXPENDITURE)		3,682	(2,541)
RECONCILIATION OF FUNDS			
Total funds brought forward		132,838	135,379
TOTAL FUNDS CARRIED FORWARD		<u><u>136,520</u></u>	<u><u>132,838</u></u>

The notes form part of these financial statements

LEIGH FILM SOCIETY CIO (REGISTERED NUMBER: CE017831)

BALANCE SHEET
31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	47,224	42,139
CURRENT ASSETS			
Debtors	9	17,398	17,330
Cash at bank and in hand		73,287	74,666
		<u>90,685</u>	<u>91,996</u>
CREDITORS			
Amounts falling due within one year	10	(1,389)	(1,297)
		<u>89,296</u>	<u>90,699</u>
NET CURRENT ASSETS			
		<u>136,520</u>	<u>132,838</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>136,520</u>	<u>132,838</u>
NET ASSETS			
		<u>136,520</u>	<u>132,838</u>
FUNDS	11		
Unrestricted funds		<u>136,520</u>	<u>132,838</u>
TOTAL FUNDS		<u>136,520</u>	<u>132,838</u>

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 24 February 2026 and were signed on its behalf by:

P A Costello - Trustee

The notes form part of these financial statements

**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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

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. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Refreshment & bar sales	18,943	15,023
Entry fees/ticket source	32,001	25,719
Sundry income	297	698
	<u>51,241</u>	<u>41,440</u>

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	-	1,177
Interest on PAYE refund	-	9
	<u> </u>	<u> </u>
	<u> </u>	<u>1,186</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	10,531	10,311
	<u> </u>	<u> </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 for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	2	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	33,989
Other trading activities	41,440
Investment income	1,186
	<u> </u>
Total	<u>76,615</u>
EXPENDITURE ON	
Raising funds	79,156
	<u> </u>
NET INCOME/(EXPENDITURE)	(2,541)

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 135,379

TOTAL FUNDS CARRIED FORWARD

132,838

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	49,971	25,938	848	76,757
Additions	4,036	11,580	-	15,616
	<u>54,007</u>	<u>37,518</u>	<u>848</u>	<u>92,373</u>
At 31 December 2025				
DEPRECIATION				
At 1 January 2025	24,301	9,813	504	34,618
Charge for year	5,358	5,059	114	10,531
	<u>29,659</u>	<u>14,872</u>	<u>618</u>	<u>45,149</u>
At 31 December 2025				
NET BOOK VALUE				
At 31 December 2025	<u>24,348</u>	<u>22,646</u>	<u>230</u>	<u>47,224</u>
At 31 December 2024	<u>25,670</u>	<u>16,125</u>	<u>344</u>	<u>42,139</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	68	-
Other debtors	17,330	17,330
	<u>17,398</u>	<u>17,330</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	38	-
Accrued expenses	1,351	1,297
	<u>1,389</u>	<u>1,297</u>

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	132,838	3,682	136,520
	<u>132,838</u>	<u>3,682</u>	<u>136,520</u>
TOTAL FUNDS	<u>132,838</u>	<u>3,682</u>	<u>136,520</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,838	(94,156)	3,682
	<u>97,838</u>	<u>(94,156)</u>	<u>3,682</u>
TOTAL FUNDS	<u>97,838</u>	<u>(94,156)</u>	<u>3,682</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	135,379	(2,541)	132,838
	<u>135,379</u>	<u>(2,541)</u>	<u>132,838</u>
TOTAL FUNDS	<u>135,379</u>	<u>(2,541)</u>	<u>132,838</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,615	(79,156)	(2,541)
	<u>76,615</u>	<u>(79,156)</u>	<u>(2,541)</u>
TOTAL FUNDS	<u>76,615</u>	<u>(79,156)</u>	<u>(2,541)</u>

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	135,379	1,141	136,520
TOTAL FUNDS	<u>135,379</u>	<u>1,141</u>	<u>136,520</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,453	(173,312)	1,141
TOTAL FUNDS	<u>174,453</u>	<u>(173,312)</u>	<u>1,141</u>

12. RELATED PARTY DISCLOSURES

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

REGISTERED COMPANY NUMBER: CE017831 (England and Wales)
REGISTERED CHARITY NUMBER: 1183891

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
LEIGH FILM SOCIETY CIO

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

LEIGH FILM SOCIETY CIO

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for the year ended 31 December 2025**

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LEIGH FILM SOCIETY CIO (REGISTERED NUMBER: CE017831)

**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

CE017831 (England and Wales)

Registered Charity number

1183891

Registered office

16 Parkdalle
Astley
Tyldesley
Manchester
M29 7DR

Trustees

P A Costello
Mrs E M Costello
A Nowell
Mrs SJ Masters
I Morris
A J Prescott
R Houghton

Independent Examiner

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 24 February 2026 and signed on its behalf by:

P A Costello - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEIGH FILM SOCIETY CIO

Independent examiner's report to the trustees of Leigh Film Society CIO ('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.

IJ Burns

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

24 February 2026

LEIGH FILM SOCIETY CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		46,597	33,989
Other trading activities	2	51,241	41,440
Investment income	3	-	1,186
Total		<u>97,838</u>	<u>76,615</u>
EXPENDITURE ON			
Raising funds		94,156	79,156
		<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		3,682	(2,541)
RECONCILIATION OF FUNDS			
Total funds brought forward		132,838	135,379
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>136,520</u></u>	<u><u>132,838</u></u>

The notes form part of these financial statements

LEIGH FILM SOCIETY CIO (REGISTERED NUMBER: CE017831)

BALANCE SHEET

31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	47,224	42,139
CURRENT ASSETS			
Debtors	9	17,398	17,330
Cash at bank and in hand		73,287	74,666
		<u>90,685</u>	<u>91,996</u>
CREDITORS			
Amounts falling due within one year	10	(1,389)	(1,297)
		<u>89,296</u>	<u>90,699</u>
NET CURRENT ASSETS			
		<u>136,520</u>	<u>132,838</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>136,520</u>	<u>132,838</u>
NET ASSETS		<u>136,520</u>	<u>132,838</u>
FUNDS	11		
Unrestricted funds		<u>136,520</u>	<u>132,838</u>
TOTAL FUNDS		<u>136,520</u>	<u>132,838</u>

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 24 February 2026 and were signed on its behalf by:

P A Costello - Trustee

The notes form part of these financial statements

**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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

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. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Refreshment & bar sales	18,943	15,023
Entry fees/ticket source	32,001	25,719
Sundry income	297	698
	<hr/>	<hr/>
	51,241	41,440
	<hr/> <hr/>	<hr/> <hr/>

LEIGH FILM SOCIETY CIO**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025****3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	-	1,177
Interest on PAYE refund	-	9
	<u>-</u>	<u>1,186</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u>10,531</u>	<u>10,311</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 for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	33,989
Other trading activities	41,440
Investment income	<u>1,186</u>
Total	<u>76,615</u>
EXPENDITURE ON	
Raising funds	<u>79,156</u>
NET INCOME/(EXPENDITURE)	(2,541)

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 135,379

TOTAL FUNDS CARRIED FORWARD 132,838

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2025	49,971	25,938	848	76,757
Additions	4,036	11,580	-	15,616
	<u>54,007</u>	<u>37,518</u>	<u>848</u>	<u>92,373</u>
At 31 December 2025				
DEPRECIATION				
At 1 January 2025	24,301	9,813	504	34,618
Charge for year	5,358	5,059	114	10,531
	<u>29,659</u>	<u>14,872</u>	<u>618</u>	<u>45,149</u>
At 31 December 2025				
NET BOOK VALUE				
At 31 December 2025	<u>24,348</u>	<u>22,646</u>	<u>230</u>	<u>47,224</u>
At 31 December 2024	<u>25,670</u>	<u>16,125</u>	<u>344</u>	<u>42,139</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	68	-
Other debtors	17,330	17,330
	<u>17,398</u>	<u>17,330</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	38	-
Accrued expenses	1,351	1,297
	<u>1,389</u>	<u>1,297</u>

11. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	132,838	3,682	136,520
	<u>132,838</u>	<u>3,682</u>	<u>136,520</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,838	(94,156)	3,682
	<u>97,838</u>	<u>(94,156)</u>	<u>3,682</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	135,379	(2,541)	132,838
	<u>135,379</u>	<u>(2,541)</u>	<u>132,838</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,615	(79,156)	(2,541)
	<u>76,615</u>	<u>(79,156)</u>	<u>(2,541)</u>

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2025**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	135,379	1,141	136,520
TOTAL FUNDS	<u>135,379</u>	<u>1,141</u>	<u>136,520</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,453	(173,312)	1,141
TOTAL FUNDS	<u>174,453</u>	<u>(173,312)</u>	<u>1,141</u>

12. RELATED PARTY DISCLOSURES

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

LEIGH FILM SOCIETY C.I.O.

England & Wales - Charity number 1183891

Accounts

REGISTERED COMPANY NUMBER: CE017831 (England and Wales)
REGISTERED CHARITY NUMBER: 1183891

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
LEIGH FILM SOCIETY CIO

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

LEIGH FILM SOCIETY CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2024**

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LEIGH FILM SOCIETY CIO

**REPORT OF THE TRUSTEES
for the year ended 31 December 2024**

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 2024. 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

CE017831 (England and Wales)

Registered Charity number

1183891

Registered office

16 Parkdalle
Astley
Tyldesley
Manchester
M29 7DR

Trustees

P A Costello
Mrs E M Costello
A Nowell
Mrs SJ Masters
I Morris
A J Prescott
R Houghton

Independent Examiner

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on*23/7/25*..... and signed on its behalf by:



.....
P A Costello - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEIGH FILM SOCIETY CIO**

Independent examiner's report to the trustees of Leigh Film Society CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

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.



IJ Burns

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Date: 23/7/2025

LEIGH FILM SOCIETY CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		33,989	69,723
Other trading activities	2	41,440	39,996
Investment income	3	1,186	-
Total		<u>76,615</u>	<u>109,719</u>
EXPENDITURE ON			
Raising funds		79,156	71,608
NET INCOME/(EXPENDITURE)		(2,541)	38,111
RECONCILIATION OF FUNDS			
Total funds brought forward		135,379	97,268
TOTAL FUNDS CARRIED FORWARD		<u>132,838</u>	<u>135,379</u>

The notes form part of these financial statements

LEIGH FILM SOCIETY CIO

BALANCE SHEET

31 December 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	42,139	48,256
CURRENT ASSETS			
Debtors	9	17,330	20,659
Cash at bank and in hand		74,666	67,700
		<u>91,996</u>	<u>88,359</u>
CREDITORS			
Amounts falling due within one year	10	(1,297)	(1,236)
		<u>90,699</u>	<u>87,123</u>
NET CURRENT ASSETS			
		<u>90,699</u>	<u>87,123</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>132,838</u>	<u>135,379</u>
NET ASSETS		<u>132,838</u>	<u>135,379</u>
FUNDS	11		
Unrestricted funds		<u>132,838</u>	<u>135,379</u>
TOTAL FUNDS		<u>132,838</u>	<u>135,379</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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 23/7/25 and were signed on its behalf by:


.....
P A Costello - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

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. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Refreshment & bar sales	15,023	13,822
Entry fees/ticket source	25,719	24,310
Sundry income	698	1,864
	<u>41,440</u>	<u>39,996</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,177	-
Interest receivable - trading	9	-
	<u>1,186</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>10,311</u>	<u>8,850</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	69,723
Other trading activities	<u>39,996</u>
Total	<u>109,719</u>
EXPENDITURE ON	
Raising funds	<u>71,608</u>
NET INCOME	<u>38,111</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 97,268

TOTAL FUNDS CARRIED FORWARD 135,379

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2024	49,971	21,744	848	72,563
Additions	-	4,194	-	4,194
	<u>49,971</u>	<u>25,938</u>	<u>848</u>	<u>76,757</u>
At 31 December 2024	49,971	25,938	848	76,757
DEPRECIATION				
At 1 January 2024	17,884	6,088	335	24,307
Charge for year	6,417	3,725	169	10,311
	<u>24,301</u>	<u>9,813</u>	<u>504</u>	<u>34,618</u>
At 31 December 2024	24,301	9,813	504	34,618
NET BOOK VALUE				
At 31 December 2024	<u>25,670</u>	<u>16,125</u>	<u>344</u>	<u>42,139</u>
At 31 December 2023	<u>32,087</u>	<u>15,656</u>	<u>513</u>	<u>48,256</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	3,000
Other debtors	17,330	17,659
	<u>17,330</u>	<u>20,659</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued expenses	<u>1,297</u>	<u>1,236</u>

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	135,379	(2,541)	132,838
TOTAL FUNDS	<u>135,379</u>	<u>(2,541)</u>	<u>132,838</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,615	(79,156)	(2,541)
TOTAL FUNDS	<u>76,615</u>	<u>(79,156)</u>	<u>(2,541)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	97,268	38,111	135,379
TOTAL FUNDS	<u>97,268</u>	<u>38,111</u>	<u>135,379</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	109,719	(71,608)	38,111
TOTAL FUNDS	<u>109,719</u>	<u>(71,608)</u>	<u>38,111</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	97,268	35,570	132,838
TOTAL FUNDS	<u>97,268</u>	<u>35,570</u>	<u>132,838</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,334	(150,764)	35,570
TOTAL FUNDS	<u>186,334</u>	<u>(150,764)</u>	<u>35,570</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

LEIGH FILM SOCIETY CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,285	443
Grants	25,200	59,325
Venue hire	5,504	9,955
	<u>33,989</u>	<u>69,723</u>
Other trading activities		
Refreshment & bar sales	15,023	13,822
Entry fees/ticket source	25,719	24,310
Sundry income	698	1,864
	<u>41,440</u>	<u>39,996</u>
Investment income		
Deposit account interest	1,177	-
Interest on PAYE refund	9	-
	<u>1,186</u>	<u>-</u>
Total incoming resources	76,615	109,719
EXPENDITURE		
Other trading activities		
Wages	24,146	22,110
Licensing	1,052	445
Accountancy	1,440	1,632
Refreshments and bar supplies	7,041	7,606
Advertising & promotion	2,291	1,785
Motor & travel	1,341	370
Film licence and insurance	14,452	18,999
DVD & film purchases	992	1,225
Prizes & trophies	452	794
Sundry expenses	2,930	3,364
Post & stationery	313	550
Website costs	-	508
Cleaning	864	96
Uniforms	196	209
Repairs & renewals	4,074	3,620
Rent	6,000	(1,775)
Telephone	1,261	666
Hire of equipment	-	554
Plant and machinery	6,417	4,683
Fixtures and fittings	3,725	3,914
Computer equipment	169	253
	<u>79,156</u>	<u>71,608</u>

This page does not form part of the statutory financial statements

LEIGH FILM SOCIETY CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024

	2024 £	2023 £
Total resources expended	<u>79,156</u>	<u>71,608</u>
Net (expenditure)/income	<u>(2,541)</u>	<u>38,111</u>

This page does not form part of the statutory financial statements

LEIGH FILM SOCIETY C.I.O.

England & Wales - Charity number 1183891

Accounts

REGISTERED COMPANY NUMBER: CE017831 (England and Wales)
REGISTERED CHARITY NUMBER: 1183891

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
LEIGH FILM SOCIETY CIO

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

LEIGH FILM SOCIETY CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

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LEIGH FILM SOCIETY CIO

REPORT OF THE TRUSTEES for the year ended 31 December 2023

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 2023. 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

CE017831 (England and Wales)

Registered Charity number

1183891

Registered office

16 Parkdalle
Astley
Tyldesley
Manchester
M29 7DR

Trustees

P A Costello
Mrs E M Costello
Ms M Berry (resigned 1.10.23)
A Nowell
Mrs SJ Masters
I Morris
A J Prescott
R Houghton

Independent Examiner

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 15 August 2024 and signed on its behalf by:

P A Costello - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEIGH FILM SOCIETY CIO

Independent examiner's report to the trustees of Leigh Film Society CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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.

IJ Burns

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

15 August 2024

LEIGH FILM SOCIETY CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		69,723	65,450
Other trading activities	2	39,996	13,124
Total		<u>109,719</u>	<u>78,574</u>
EXPENDITURE ON			
Raising funds		71,608	63,404
Charitable activities			
Charitable donations		-	215
Total		<u>71,608</u>	<u>63,619</u>
NET INCOME		38,111	14,955
RECONCILIATION OF FUNDS			
Total funds brought forward		97,268	82,313
TOTAL FUNDS CARRIED FORWARD		<u><u>135,379</u></u>	<u><u>97,268</u></u>

The notes form part of these financial statements

LEIGH FILM SOCIETY CIO

BALANCE SHEET
31 December 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	48,256	39,598
CURRENT ASSETS			
Debtors	8	20,659	3,659
Cash at bank and in hand		67,700	56,963
		<u>88,359</u>	<u>60,622</u>
CREDITORS			
Amounts falling due within one year	9	(1,236)	(2,952)
NET CURRENT ASSETS		<u>87,123</u>	<u>57,670</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		135,379	97,268
NET ASSETS		<u>135,379</u>	<u>97,268</u>
FUNDS	10		
Unrestricted funds		<u>135,379</u>	<u>97,268</u>
TOTAL FUNDS		<u>135,379</u>	<u>97,268</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 15 August 2024 and were signed on its behalf by:

P A Costello - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

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.

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Refreshment & bar sales	13,822	4,509
Entry fees/ticket source	24,310	8,484
Sundry income	1,864	131
	<u>39,996</u>	<u>13,124</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>8,850</u>	<u>6,337</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	65,450
Other trading activities	<u>13,124</u>
Total	<u>78,574</u>
EXPENDITURE ON	
Raising funds	63,404
Charitable activities	
Charitable donations	<u>215</u>
Total	<u>63,619</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

14,955

RECONCILIATION OF FUNDS

Total funds brought forward

82,313

TOTAL FUNDS CARRIED FORWARD

97,268

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2023	32,463	21,744	848	55,055
Additions	17,508	-	-	17,508
	<u>49,971</u>	<u>21,744</u>	<u>848</u>	<u>72,563</u>
At 31 December 2023	49,971	21,744	848	72,563
DEPRECIATION				
At 1 January 2023	13,201	2,174	82	15,457
Charge for year	4,683	3,914	253	8,850
	<u>17,884</u>	<u>6,088</u>	<u>335</u>	<u>24,307</u>
At 31 December 2023	17,884	6,088	335	24,307
NET BOOK VALUE				
At 31 December 2023	<u>32,087</u>	<u>15,656</u>	<u>513</u>	<u>48,256</u>
At 31 December 2022	<u>19,262</u>	<u>19,570</u>	<u>766</u>	<u>39,598</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	3,000	-
Other debtors	17,659	3,659
	<u>20,659</u>	<u>3,659</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	1,236	2,952

10. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	97,268	38,111	135,379
TOTAL FUNDS	<u>97,268</u>	<u>38,111</u>	<u>135,379</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	109,719	(71,608)	38,111
TOTAL FUNDS	<u>109,719</u>	<u>(71,608)</u>	<u>38,111</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	82,313	14,955	97,268
TOTAL FUNDS	<u>82,313</u>	<u>14,955</u>	<u>97,268</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	78,574	(63,619)	14,955
TOTAL FUNDS	<u>78,574</u>	<u>(63,619)</u>	<u>14,955</u>

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	82,313	53,066	135,379
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>82,313</u>	<u>53,066</u>	<u>135,379</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,293	(135,227)	53,066
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>188,293</u>	<u>(135,227)</u>	<u>53,066</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

LEIGH FILM SOCIETY CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	443	115
Grants	59,325	60,825
Venue hire	9,955	4,510
	<hr/>	<hr/>
	69,723	65,450
Other trading activities		
Refreshment & bar sales	13,822	4,509
Entry fees/ticket source	24,310	8,484
Sundry income	1,864	131
	<hr/>	<hr/>
	39,996	13,124
	<hr/>	<hr/>
Total incoming resources	109,719	78,574
EXPENDITURE		
Other trading activities		
Wages	22,110	14,820
Licensing	445	339
Accountancy	1,632	1,336
Refreshments and bar supplies	7,606	4,142
Advertising & promotion	1,785	1,203
Motor & travel	370	261
Film licence and insurance	18,999	4,260
Conference & training expenses	-	1,083
DVD & film purchases	1,225	900
Prizes & trophies	794	150
Sundry expenses	3,364	858
Post & stationery	550	306
Website costs	508	340
Cleaning	96	149
Consultancy	-	14,054
Uniforms	209	544
Repairs & renewals	3,620	3,857
Rent	(1,775)	7,775
Telephone	666	270
Hire of equipment	554	420
Plant and machinery	4,683	4,081
Fixtures and fittings	3,914	2,174
Computer equipment	253	82
	<hr/>	<hr/>
	71,608	63,404
Charitable activities		
Grants to institutions	-	215
	<hr/>	<hr/>
Total resources expended	71,608	63,619
	<hr/>	<hr/>
Net income	38,111	14,955
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

LEIGH FILM SOCIETY C.I.O.

England & Wales - Charity number 1183891

Accounts

REGISTERED COMPANY NUMBER: CE017831 (England and Wales)
REGISTERED CHARITY NUMBER: 1183891

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
LEIGH FILM SOCIETY CIO

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

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for the year ended 31 December 2022**

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LEIGH FILM SOCIETY CIO

REPORT OF THE TRUSTEES for the year ended 31 December 2022

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 2022. 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

CE017831 (England and Wales)

Registered Charity number

1183891

Registered office

Trustees

P A Costello

Mrs E M Costello

Miss S Rigby (resigned 1.4.22)

R K Tongeman (resigned 1.4.22)

Ms M Berry

A Nowell

Mrs SJ Masters

I Morris

A J Prescott

R Houghton

Independent Examiner

Hayes & Co

Chartered Accountants

Suite 2 Beswick House

Greenfold Way

Leigh

Lancashire

WN7 3XJ

Approved by order of the board of trustees on 11 September 2023 and signed on its behalf by:

P A Costello - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEIGH FILM SOCIETY CIO

Independent examiner's report to the trustees of Leigh Film Society CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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.

IJ Burns

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

12 September 2023

LEIGH FILM SOCIETY CIO

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		65,450	32,298
Other trading activities	2	13,124	2,883
Total		<u>78,574</u>	<u>35,181</u>
EXPENDITURE ON			
Raising funds		63,404	14,091
Charitable activities			
Charitable donations		215	410
Total		<u>63,619</u>	<u>14,501</u>
NET INCOME		14,955	20,680
RECONCILIATION OF FUNDS			
Total funds brought forward		82,313	61,633
TOTAL FUNDS CARRIED FORWARD		<u><u>97,268</u></u>	<u><u>82,313</u></u>

The notes form part of these financial statements

LEIGH FILM SOCIETY CIO

BALANCE SHEET
31 December 2022

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	39,598	19,031
CURRENT ASSETS			
Debtors	8	3,659	330
Cash at bank		56,963	63,601
		<hr/>	<hr/>
		60,622	63,931
CREDITORS			
Amounts falling due within one year	9	(2,952)	(649)
		<hr/>	<hr/>
NET CURRENT ASSETS		57,670	63,282
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		97,268	82,313
		<hr/>	<hr/>
NET ASSETS		97,268	82,313
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		97,268	82,313
		<hr/>	<hr/>
TOTAL FUNDS		97,268	82,313
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 11 September 2023 and were signed on its behalf by:

P A Costello - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Refreshment & bar sales	4,509	323
Entry fees/ticket source	8,484	2,310
Bank refund	-	56
Sundry income	131	194
	<u>13,124</u>	<u>2,883</u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>6,337</u>	<u>4,333</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>2</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,298
Other trading activities	<u>2,883</u>
Total	<u>35,181</u>
EXPENDITURE ON	
Raising funds	14,091
Charitable activities	
Charitable donations	<u>410</u>
Total	<u>14,501</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

20,680

RECONCILIATION OF FUNDS

Total funds brought forward

61,633

TOTAL FUNDS CARRIED FORWARD

82,313

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2022	28,151	-	-	28,151
Additions	4,312	21,744	848	26,904
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	32,463	21,744	848	55,055
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 January 2022	9,120	-	-	9,120
Charge for year	4,081	2,174	82	6,337
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	13,201	2,174	82	15,457
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 December 2022	19,262	19,570	766	39,598
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	19,031	-	-	19,031
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	3,659	330
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accrued expenses	2,952	649
	<u>2,952</u>	<u>649</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	82,313	14,955	97,268
	<u>82,313</u>	<u>14,955</u>	<u>97,268</u>
TOTAL FUNDS	<u>82,313</u>	<u>14,955</u>	<u>97,268</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	78,574	(63,619)	14,955
	<u>78,574</u>	<u>(63,619)</u>	<u>14,955</u>
TOTAL FUNDS	<u>78,574</u>	<u>(63,619)</u>	<u>14,955</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	61,633	20,680	82,313
	<u>61,633</u>	<u>20,680</u>	<u>82,313</u>
TOTAL FUNDS	<u>61,633</u>	<u>20,680</u>	<u>82,313</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,181	(14,501)	20,680
	<u>35,181</u>	<u>(14,501)</u>	<u>20,680</u>
TOTAL FUNDS	<u>35,181</u>	<u>(14,501)</u>	<u>20,680</u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	61,633	35,635	97,268
TOTAL FUNDS	<u>61,633</u>	<u>35,635</u>	<u>97,268</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,755	(78,120)	35,635
TOTAL FUNDS	<u>113,755</u>	<u>(78,120)</u>	<u>35,635</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

LEIGH FILM SOCIETY CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	115	2,514
Grants	60,825	29,784
Venue hire	4,510	-
	<hr/>	<hr/>
	65,450	32,298
Other trading activities		
Refreshment & bar sales	4,509	323
Entry fees/ticket source	8,484	2,310
Bank refund	-	56
Sundry income	131	194
	<hr/>	<hr/>
	13,124	2,883
Total incoming resources	<hr/>	<hr/>
	78,574	35,181
EXPENDITURE		
Other trading activities		
Wages	14,820	-
Licensing	339	21
Accountancy	1,336	648
Refreshments and bar supplies	4,142	384
Advertising & promotion	1,203	796
Motor & travel	261	92
Film licence and insurance	4,260	1,601
Conference & training expenses	1,083	1,829
DVD & film purchases	900	175
Prizes & trophies	150	110
Sundry expenses	858	1,127
Sundry equipment	-	2,489
Post & stationery	306	111
Bank charges	-	7
Entertainers	-	200
Website costs	340	168
Cleaning	149	-
Consultancy	14,054	-
Uniforms	544	-
Repairs & renewals	3,857	-
Rent	7,775	-
Telephone	270	-
Hire of equipment	420	-
Depreciation of tangible fixed assets	6,337	4,333
	<hr/>	<hr/>
	63,404	14,091
Charitable activities		
Grants to institutions	215	410

This page does not form part of the statutory financial statements

LEIGH FILM SOCIETY CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	2022 £	2021 £
Total resources expended	<u>63,619</u>	<u>14,501</u>
Net income	<u><u>14,955</u></u>	<u><u>20,680</u></u>

This page does not form part of the statutory financial statements

LEIGH FILM SOCIETY C.I.O.

England & Wales - Charity number 1183891

Accounts

REGISTERED COMPANY NUMBER: CE017831 (England and Wales)
REGISTERED CHARITY NUMBER: 1183891

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
LEIGH FILM SOCIETY CIO

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

LEIGH FILM SOCIETY CIO

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2021**

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Statement of Financial Activities	3
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Detailed Statement of Financial Activities	10

LEIGH FILM SOCIETY CIO

REPORT OF THE TRUSTEES for the year ended 31 December 2021

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 2021. 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

CE017831 (England and Wales)

Registered Charity number

1183891

Registered office

Trustees

P A Costello

Mrs E M Costello

Miss S Rigby (resigned 1.4.22)

R K Tongeman (resigned 1.4.22)

Ms M Berry

A Nowell

Mrs SJ Masters

I Morris

A J Prescott

R Houghton

Independent Examiner

Hayes & Co

Chartered Accountants

Suite 2 Beswick House

Greenfold Way

Leigh

Lancashire

WN7 3XJ

Approved by order of the board of trustees on 27 September 2022 and signed on its behalf by:

P A Costello - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LEIGH FILM SOCIETY CIO

Independent examiner's report to the trustees of Leigh Film Society CIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

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.

IJ Burns
Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

27 September 2022

LEIGH FILM SOCIETY CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		32,298	61,344
Other trading activities	2	2,883	3,646
Total		<u>35,181</u>	<u>64,990</u>
EXPENDITURE ON			
Raising funds		14,091	13,886
Charitable activities			
Charitable donations		410	11,640
Total		<u>14,501</u>	<u>25,526</u>
NET INCOME		20,680	39,464
RECONCILIATION OF FUNDS			
Total funds brought forward		61,633	22,169
TOTAL FUNDS CARRIED FORWARD		<u><u>82,313</u></u>	<u><u>61,633</u></u>

The notes form part of these financial statements

LEIGH FILM SOCIETY CIO

BALANCE SHEET
31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	19,031	18,967
CURRENT ASSETS			
Debtors	7	330	-
Cash at bank		63,601	43,278
		<u>63,931</u>	<u>43,278</u>
CREDITORS			
Amounts falling due within one year	8	(649)	(612)
		<u>63,282</u>	<u>42,666</u>
NET CURRENT ASSETS			
		<u>82,313</u>	<u>61,633</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>82,313</u>	<u>61,633</u>
NET ASSETS		<u>82,313</u>	<u>61,633</u>
FUNDS	9		
Unrestricted funds		<u>82,313</u>	<u>61,633</u>
TOTAL FUNDS		<u>82,313</u>	<u>61,633</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 27 September 2022 and were signed on its behalf by:

P A Costello - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 - 20% on reducing balance

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. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Refreshment & bar sales	323	177
Entry fees/ticket source	2,310	1,613
Membership	-	853
Raffle sales	-	878
Bank refund	56	125
Sundry income	194	-
	<u>2,883</u>	<u>3,646</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	4,333	3,278
	<u>4,333</u>	<u>3,278</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	61,344
Other trading activities	3,646
Total	<u>64,990</u>
EXPENDITURE ON	
Raising funds	13,886
Charitable activities	
Charitable donations	11,640
Total	<u>25,526</u>
NET INCOME	39,464
RECONCILIATION OF FUNDS	
Total funds brought forward	22,169
TOTAL FUNDS CARRIED FORWARD	<u><u>61,633</u></u>

LEIGH FILM SOCIETY CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021	23,754
Additions	4,397
	<u>28,151</u>
At 31 December 2021	<u>28,151</u>
DEPRECIATION	
At 1 January 2021	4,787
Charge for year	4,333
	<u>9,120</u>
At 31 December 2021	<u>9,120</u>
NET BOOK VALUE	
At 31 December 2021	<u>19,031</u>
At 31 December 2020	<u>18,967</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	330	-
	<u>330</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1	-
Accrued expenses	648	612
	<u>649</u>	<u>612</u>

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	61,633	20,680	82,313
	<u>61,633</u>	<u>20,680</u>	<u>82,313</u>
TOTAL FUNDS	<u>61,633</u>	<u>20,680</u>	<u>82,313</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,181	(14,501)	20,680
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,181</u>	<u>(14,501)</u>	<u>20,680</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	22,169	39,464	61,633
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>22,169</u>	<u>39,464</u>	<u>61,633</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,990	(25,526)	39,464
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>64,990</u>	<u>(25,526)</u>	<u>39,464</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	22,169	60,144	82,313
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>22,169</u>	<u>60,144</u>	<u>82,313</u>

LEIGH FILM SOCIETY CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,171	(40,027)	60,144
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>100,171</u>	<u>(40,027)</u>	<u>60,144</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

LEIGH FILM SOCIETY CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,514	11,370
Grants	29,784	49,974
	<u>32,298</u>	<u>61,344</u>
Other trading activities		
Refreshment & bar sales	323	177
Entry fees/ticket source	2,310	1,613
Membership	-	853
Raffle sales	-	878
Bank refund	56	125
Sundry income	194	-
	<u>2,883</u>	<u>3,646</u>
Total incoming resources	35,181	64,990
EXPENDITURE		
Other trading activities		
Licensing	21	-
Accountancy	648	612
Refreshments and bar supplies	384	65
Advertising & promotion	796	1,790
Room hire	-	550
Motor & travel	92	2,503
Film licence and insurance	1,601	1,265
Conference & training expenses	1,829	190
DVD & film purchases	175	283
Prizes & trophies	110	-
Sundry expenses	1,127	920
Sundry equipment	2,489	954
Post & stationery	111	311
PPE equipment	-	350
Festival technical & design services	-	815
Bank charges	7	-
Entertainers	200	-
Website costs	168	-
Depreciation of tangible fixed assets	4,333	3,278
	<u>14,091</u>	<u>13,886</u>
Charitable activities		
Grants to institutions	410	11,640
	<u>14,501</u>	<u>25,526</u>
Total resources expended	14,501	25,526
Net income	<u>20,680</u>	<u>39,464</u>

This page does not form part of the statutory financial statements