

**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

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		69,723	65,450
Other trading activities	2	39,996	13,124
<b>Total</b>		<u>109,719</u>	<u>78,574</u>
<b>EXPENDITURE ON</b>			
Raising funds		71,608	63,404
<b>Charitable activities</b>			
Charitable donations		-	215
<b>Total</b>		<u>71,608</u>	<u>63,619</u>
<b>NET INCOME</b>		38,111	14,955
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		97,268	82,313
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	7	48,256	39,598
<b>CURRENT ASSETS</b>			
Debtors	8	20,659	3,659
Cash at bank and in hand		67,700	56,963
		<hr/> 88,359	<hr/> 60,622
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,236)	(2,952)
<b>NET CURRENT ASSETS</b>		<hr/> 87,123	<hr/> 57,670
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		135,379	97,268
<b>NET ASSETS</b>		<hr/> 135,379	<hr/> 97,268
<b>FUNDS</b>	10		
Unrestricted funds		<hr/> 135,379	<hr/> 97,268
<b>TOTAL FUNDS</b>		<hr/> 135,379	<hr/> 97,268

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.

**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
	2	2
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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	65,450
Other trading activities	<u>13,124</u>
<b>Total</b>	<u>78,574</u>
<b>EXPENDITURE ON</b>	
Raising funds	63,404
<b>Charitable activities</b>	
Charitable donations	<u>215</u>
<b>Total</b>	<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 £
<b>COST</b>				
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				
<b>DEPRECIATION</b>				
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				
<b>NET BOOK VALUE</b>				
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	<u>1,236</u>	<u>2,952</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	97,268	38,111	135,379
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	109,719	(71,608)	38,111
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	82,313	14,955	97,268
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	78,574	(63,619)	14,955
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>78,574</u>	<u>(63,619)</u>	<u>14,955</u>

**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 £
<b>Unrestricted funds</b>			
General fund	82,313	53,066	135,379
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	188,293	(135,227)	53,066
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	443	115
Grants	59,325	60,825
Venue hire	9,955	4,510
	<hr/>	<hr/>
	69,723	65,450
<b>Other trading activities</b>		
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
<b>Total incoming resources</b>	<hr/>	<hr/>
	109,719	78,574
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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
<b>Charitable activities</b>		
Grants to institutions	-	215
	<hr/>	<hr/>
<b>Total resources expended</b>	71,608	63,619
	<hr/>	<hr/>
<b>Net income</b>	<hr/>	<hr/>
	38,111	14,955

This page does not form part of the statutory financial statements