

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

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for the year ended 31 December 2025**

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**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

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)
NET CURRENT ASSETS		<u>89,296</u>	<u>90,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		136,520	132,838
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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/>

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>
	<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>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
	2	2
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	1,186
Total	<u>76,615</u>
EXPENDITURE ON	
Raising funds	79,156
NET INCOME/(EXPENDITURE)	<u>(2,541)</u>

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	<u>132,838</u>

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	<u>4,036</u>	<u>11,580</u>	<u>-</u>	<u>15,616</u>
At 31 December 2025	<u>54,007</u>	<u>37,518</u>	<u>848</u>	<u>92,373</u>
DEPRECIATION				
At 1 January 2025	24,301	9,813	504	34,618
Charge for year	<u>5,358</u>	<u>5,059</u>	<u>114</u>	<u>10,531</u>
At 31 December 2025	<u>29,659</u>	<u>14,872</u>	<u>618</u>	<u>45,149</u>
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	<u>17,330</u>	<u>17,330</u>
	<u>17,398</u>	<u>17,330</u>

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>

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
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for the year ended 31 December 2025**

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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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

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)
NET CURRENT ASSETS		<u>89,296</u>	<u>90,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		136,520	132,838
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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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/>

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>
	<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>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	2	2
	<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	1,186
Total	<u>76,615</u>
EXPENDITURE ON	
Raising funds	79,156
	<u>79,156</u>
NET INCOME/(EXPENDITURE)	(2,541)

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>

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>

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.