

LINDLEY PLAYERS LIMITED

England & Wales · Charity number 234288

Details

Other names	THE PLAYHOUSE WHITSTABLE
Status	Registered
Legal form	Charitable company
Company number	00789918
Registered	1964-06-22
Register	View on the Charity Commission register

Contact

Address	Playhouse Theatre 104 High Street Whitstable Kent CT5 1AZ
Phone	01227272042
Email	Boxoffice@playhousewhitstable.co.uk
Website	www.playhousewhitstable.co.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC BY PROMOTING UNDERSTANDING AND APPRECIATION OF THE ARTS OF OPERA AND DRAMA IN ALL THEIR ASPECTS PROVIDING THAT NOTHING SHALL BE AN OBJECT OF THE COMPANY WHICH IS NOT EXCLUSIVELY CHARITABLE.

Activities: General public entertainment/MankindProvision of Hobby pursuits on a voluntary basis

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£170,368	£144,742	-	-
2024-12-31	£170,127	£110,260	-	-
2023-12-31	£168,564	£130,344	-	-
2022-12-31	£102,974	£81,004	-	-
2021-12-31	£31,442	£40,772	-	-
2020-12-31	£45,591	£54,615	-	-

Trustees

Name	Role	Appointed
Amanda Hunt		2026-01-05
Carol Lee		2023-05-22
Nicholas Farrow		2019-02-12

LINDLEY PLAYERS LIMITED

England & Wales - Charity number 234288

Accounts

Company no. 00789918
Charity no. 234288

The Lindley Players Limited
Report and Unaudited Financial
Statements
31 December 2025

The Lindley Players Limited

Reference and administrative details

For the year ended 31 December 2025

Company number	00789918
Charity number	234288
Registered office and operational address	Whitstable Playhouse 104 High Street Whitstable Kent CT5 1AZ
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Peter Bressington resigned 1 December 2025 Nicholas Farrow Amanda Hunt appointed 13 January 2026 Carol Lee
Company secretary	Pamela Battson
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

The Lindley Players Limited

Report of the trustees

For the year ended 31 December 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Objectives and activities

The company's principal activities during the year were the presentation of theatrical productions together with ancillary activities.

The objectives of the charity are to advance the education of the public by promoting understanding and appreciation of the arts of opera and drama in all their aspects.

Achievements and performance

Another excellent year with a full year of scheduled production and Theatre Hires as well as holding NT Live events once again.

We staged seven Lindley Players productions in 2025 with 90% of tickets sold in total and we hosted a further twenty-seven NT Lives, band nights and local theatre and dance groups (over thirty-four nights) with overall ticket sales of 10,614 compared with 9,600 last year. The stage was used for 71 public performances compared with 64 in 2024 and our annual pantomime, staged in January 2025 achieved 98% ticket sales. Total income from these events for the year was £159,542 compared with £141,982 in 2024 which resulted in a £26,000 improvement in our funds. This is after significant investments to improve our facilities and building, including purchase of additional stage lighting and control systems, stage projection systems and a major investment in a solar energy system. We also carried out some significant repairs to the building roof and improved fire exit security and safety.

The solar energy system was commissioned in January 2025 and, for the full year, reduced our electricity bill by approx. £2,800 (a reduction of 40%) and represents a net return on investment of 14% in the first year. The system is performing ahead of its design expectations and we expect it to continue performing well for many years.

We rely entirely on volunteers to run the theatre and considerable efforts have been made by the heads of departments to advertise and boost our volunteer levels for critical functions with great success. We are very proud of our cultural achievements and of our superb Theatre building and facilities that we can offer and we continue to support community events and school productions.

Looking forward, we have already staged our 2026 pantomime which achieved record sales of over 99% of tickets sold and we see no reason to doubt our successful completion of our 2026 objectives.

Financial review

The charity received income of £170,368 (2024: £157,433) and incurred total costs of £144,742 (2024: £110,260) resulting in a surplus of £25,626 (2024: £47,173). At 31 December 2025 the charity holds total reserves of £446,077 (2024: £420,451), all of which are unrestricted.

The trustees and committee have again made the decision to reinvest any profits into the upkeep of the Playhouse for the next year.

The Lindley Players Limited

Report of the trustees

For the year ended 31 December 2025

Reserves policy

The reserves of the charity represent accumulated surpluses achieved in prior years, which the charity reinvests into its activities to achieve its objectives. The charity had no designated or restricted funds. We own and run the Playhouse Theatre, which was built circa 1850, and our reserves are therefore maintained at a level sufficient to cover major repairs and upgrades to the building infrastructure and roof when required which would not be covered by our business insurance policy, estimated to be in the region of £200,000 to £300,000 + vat. Currently our reserves are around 4% of the currently insured value of £5.6m. With the rapid cost increases of this sort of building work over recent years these figures are reviewed annually.

Plans for future periods

The trustees plan to continue to improve and extend the facilities of The Playhouse Theatre for the benefit of the charity's members and the public.

Structure, governance and management

Governing documents

The Lindley Players Limited is a company limited by guarantee (company no. 00789918) and is governed by its Memorandum and Articles of Association. It is also a registered charity with the Charity Commission (charity no. 234288).

Committee

The day-to-day operations of the charity are carried out by an appointed committee. The committee members who served during the year are set out within the Trustees' report.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are also directors of the charity for the purposes of the Companies Act 2006. Trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

The Lindley Players Limited

Report of the trustees

For the year ended 31 December 2025

Committee

The trustees are assisted in achieving the charity's objectives by an appointed committee that organise and run its theatrical productions and the day to day running of The Playhouse Theatre. Members of the committee are appointed on an annual basis, or as required.

President	Mr Peter Bressington
Chairman	Mr Nick Farrow
Vice-Chairman	Mrs Amanda Hunt
Secretary	Mrs Pam Battson
Treasurer	Mrs Carol Lee
Front of House	Mrs Geraldine Deas
Publicity	Miss Lucie Nash
Social Secretary	Mrs Tracy Parvin

Committee

Mrs Gemma Conway	Elected 07/05/25	
Mr Christy Hinchliffe (Drama Co-ordinator)	Elected 07/05/25	
Mrs Sarah Hinchliffe	Elected 07/05/25	
Mrs Alex Mitchell	Elected 07/05/25	
Mrs Rebecca Strike	Elected 07/05/24	Resigned 07/05/25
Mr David Manser-Mullins	Elected 07/05/25	

Co-opted Members

Mrs Sandra Masters	Lettings Officer	
Mrs Marilyn Gillanders	Bar Manager	
Ms Mel Sacre	H&S Officer	Resigned 09/12/25
Mr Dan Coles	Drama Co-ordinator	Resigned 08/07/25

Public Benefit

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the public benefit guidance by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Lindley Players Limited

Report of the trustees

For the year ended 31 December 2025

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding 5 shillings to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 6 May 2026 and signed on their behalf by

Nicholas Farrow - Trustee

Independent examiner's report

To the trustees of

The Lindley Players Limited

I report to the trustees on my examination of the accounts of The Lindley Players Limited (the charitable company) for the year ended 31 December 2025, which are set out on pages 7 to 17.

Responsibilities and basis of report

As the trustees of the charitable 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 charitable 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 the charitable company'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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable 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.

Date: 6 May 2026

Dougal Howard ACA

Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

The Lindley Players Limited

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2025

		2025 Total £	Restated 2024 Total £
	Note		
Income from:			
Donations	2	6,736	11,118
Charitable activities	3	159,542	141,982
Investments		4,090	4,333
Total income		170,368	157,433
Expenditure on:			
Raising funds		3,995	2,351
Charitable activities		140,747	107,909
Total expenditure	4	144,742	110,260
Net income and net movement in funds	5	25,626	47,173
Reconciliation of funds:			
Total funds brought forward		420,451	373,278
Total funds carried forward		446,077	420,451

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All income and expenditure in the current and prior year was unrestricted.

Prior period income and expenditure has been restated to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. See note 14.

The Lindley Players Limited

Balance sheet

As at 31 December 2025

	Note	£	2025 £	Restated 2024 £
Fixed assets				
Tangible assets	8		<u>210,969</u>	<u>196,695</u>
			210,969	196,695
Current assets				
Stock	9	2,873		2,711
Debtors	10	26,304		12,694
Cash at bank and in hand		<u>235,115</u>		<u>225,275</u>
		264,292		240,680
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(29,184)</u>		<u>(16,924)</u>
Net current assets			<u>235,108</u>	<u>223,756</u>
Total assets less current liabilities			<u>446,077</u>	<u>420,451</u>
Net assets			<u><u>446,077</u></u>	<u><u>420,451</u></u>
Funds				
Unrestricted funds				
General funds			<u>446,077</u>	<u>420,451</u>
Total charity funds			<u><u>446,077</u></u>	<u><u>420,451</u></u>

The Lindley Players Limited

Balance sheet

As at 31 December 2025

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 6 May 2026 and signed on their behalf by

Nicholas Farrow - Trustee

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies

a) General information and basis of preparation

The Lindley Players Limited is a charitable company limited by guarantee registered in England and Wales. The registered office address is Whitstable Playhouse, 104 High Street, Whitstable, Kent, CT5 1AZ.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Lindley Players Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of costs to each activity as follows:

	2025	2024
Raising funds	3%	2%
Charitable activities	97%	98%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	2% straight line
Fixtures and fittings	10% straight line
Equipment	10% straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

1. Accounting policies (continued)

j) Stock

Stock is included at the lower of cost or net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

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

o) Accounting estimates and key judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i) above.

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

2. Income from donations

	2025	2024
	Total	Total
	£	£
Donations	171	5,563
Subscriptions	6,565	5,555
Total income from donations	6,736	11,118

All income from donations in the current and prior year was unrestricted.

3. Income from charitable activities

	2025	Restated 2024
	Total	Total
	£	£
Box office receipts	86,697	74,701
Bar sales	35,092	34,475
Theatre and equipment hire	19,151	17,708
Cinema	7,911	5,044
Ices and confectionary	7,881	6,391
Coffee machine	2,810	3,663
Total income from charitable activities	159,542	141,982

All income from charitable activities in the current and prior year was unrestricted.

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Production costs	-	39,519	-	39,519
Food and drink costs	-	23,945	-	23,945
Building maintenance and expenses	-	22,631	-	22,631
Utilities	-	4,306	-	4,306
Cleaning costs	-	10,027	-	10,027
Office costs	-	7,267	6,827	14,094
Advertisements	3,058	-	-	3,058
Professional fees	-	-	11,356	11,356
Depreciation	-	-	15,806	15,806
Sub-total	3,058	107,695	33,989	144,742
Allocation of support and governance costs	937	33,052	(33,989)	-
Total expenditure	3,995	140,747	-	144,742

Total governance costs were £2,880 (2024: £2,230).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	Restated 2024 Total £
Production costs	-	27,084	-	27,084
Food and drink costs	-	24,101	-	24,101
Building maintenance and expenses	-	1,947	-	1,947
Utilities	-	9,106	-	9,106
Cleaning costs	-	8,127	-	8,127
Office costs	-	-	14,257	14,257
Advertisements	1,531	-	-	1,531
Professional fees	-	-	10,382	10,382
Depreciation	-	-	13,725	13,725
Sub-total	1,531	70,365	38,364	110,260
Allocation of support and governance costs	820	37,544	(38,364)	-
Total expenditure	2,351	107,909	-	110,260

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

5. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	15,806	13,725
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT):		
▪ Independent examination	2,400	750

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

6. Staff costs and numbers

There were no staff employed by the charity in the current or prior period.

The key management personnel of the charitable company comprise the Trustees. The trustees were not remunerated in either the current or prior period.

7. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2025	201,276	91,756	123,829	416,861
Additions in year	-	-	30,080	30,080
At 31 December 2025	201,276	91,756	153,909	446,941
Depreciation				
At 1 January 2025	78,663	62,499	79,004	220,166
Charge for the year	4,025	2,998	8,783	15,806
At 31 December 2025	82,688	65,497	87,787	235,972
Net book value				
At 31 December 2025	118,588	26,259	66,122	210,969
At 31 December 2024	122,613	29,257	44,825	196,695

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

9. Stock

	2025	2024
	£	£
Bar and sweets stock	<u>2,873</u>	<u>2,711</u>

10. Debtors

	2025	2024
	£	£
Accrued income	<u>26,304</u>	<u>12,694</u>

11. Creditors: amounts falling due within 1 year

	2025	Restated 2024
	£	£
Trade creditors	-	2,000
Accruals	2,880	2,230
Deferred income (note 12)	<u>26,304</u>	<u>12,694</u>
	<u>29,184</u>	<u>16,924</u>

12. Deferred income

	2025	Restated 2024
	£	£
At 1 January	12,694	14,063
Deferred during the year	26,304	12,694
Released during the year	<u>(12,694)</u>	<u>(14,063)</u>
At 31 December	<u>26,304</u>	<u>12,694</u>

Deferred income relates to show tickets paid for in advance.

The Lindley Players Limited

Notes to the financial statements

For the year ended 31 December 2025

13. Related party transactions

There were no related party transactions in the current or prior period.

14. Prior period restatement

Prior year income has been restated. As a result of the restatement, income from charitable activities, total funds and net funds have decreased by £12,694 and deferred income has increased by £12,694 at 31 December 2024.

Prior year expenditure has been restated to better reflect the reporting requirements of the charity SORP. The restatement is purely a reclassification of expenditure and does not affect net income.

LINDLEY PLAYERS LIMITED

England & Wales - Charity number 234288

Accounts

COMPANY REGISTRATION NUMBER: 00789918
CHARITY REGISTRATION NUMBER: G234288A/1

The Lindley Players Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Chair's report

It has been another very successful year for the society. We staged seven Lindley productions (including our Youth Group), screened six NT Live shows and hosted twenty-two events including sixteen tribute bands, local theatre and other community acts. Total ticket sales were around 9600, which was slightly down on last year (10,100 in 2023) as we staged one less Lindley show, but we still achieved 64 nights of events (69 in 2023) and increased the average house to 82% (previous year was 80%). Our 2024 pantomime Mother Goose achieved 92% ticket sales and a record revenue.

Total income for the year was £170,100 (£168,500 in 2023) even though we staged one less Lindley show, we controlled our variable costs well resulting in our operating surplus increasing to just under £59,800 (£38,200 in 2023).

Our membership remained very consistent at 405 for the year including 40 student members.

We also continued our plan of improvements to the Playhouse including a complete refurbishment of the disabled toilet, a stage projection system to complement set design, additional low energy lighting fixtures and a major investment in a solar energy system which was commissioned in November 2024. This had little effect on our 2024 power consumption due to the time of year it was installed, but for 2025 we expect to see, and are already seeing, a significant reduction in our energy bills.

Our forecast for 2025 is to continue with the cultural and financial success we have experienced over recent years. Our 2025 pantomime (which has already been staged) achieved a record 98% ticket sales and we are putting on a full Lindley programme of productions.

Nick Farrow
Chair- April 2025

Reference and administrative details

Registered charity name	The Lindley Players Limited
Charity registration number	G234288A/1
Company registration number	00789918
Principal office and registered office	Whitstable Playhouse 104 High Street Whitstable Kent CT5 1AZ United Kingdom

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

The trustees

Mr N Farrow
Mrs C Lee
Mr P Bressington

Company secretary

Mrs Pamela Battson

Independent examiner

Thomas Saltmer
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

Governing documents

The Lindley Players Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is also a registered charity with the Charity Commission.

Committee

The day to day operation of the charity are carried out by an appointed committee. The committee members who served during the year are set out within the Trustees report

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

Trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

(continued)

Committee

The trustees are assisted in achieving the charity's objectives by an appointed committee that organise and run its theatrical productions and the day to day running of The Playhouse Theatre. Members of the committee are appointed on an annual basis, or as required.

President	Mr Peter Bressington
Chairman	Mr Nick Farrow
Vice-Chairman	Mrs Amanda Hunt
Secretary	Mrs Pam Battson
Treasurer	Mrs Carol Lee
Front of House	Mrs Geraldine Deas
Publicity	Miss Lucie Nash
Social Secretary	Mrs Tracy Parvin

Committee

Mrs Gemma Conway	Elected 01/05/24
Mr Christy Hinchliffe	Elected 01/05/24
Mrs Sarah Hinchliffe	Elected 01/05/24
Mrs Alex Mitchell	Elected 01/05/24
Mrs Rebecca Strike	Elected 01/05/24

Co-opted Members

Mrs Sandra Masters	Lettings Officer
Mrs Marilyn Gillanders	Bar Manager
Ms Mel Sacre	H&S Officer
Mr Dan Coles	Drama Co-ordinator

Objectives and activities

The company's principal activities during the year were the presentation of theatrical productions together with ancillary activities.

The objectives of the charity are to advance the education of the public by promoting understanding and appreciation of the arts of opera and drama in all their aspects

Achievements and performance

Another excellent year with a full year of scheduled production and Theatre Hires as well as holding NT Live events once again.

Financial review

The Trustees and committee have again made the decision to reinvest any profits into the upkeep of the Playhouse for the next year.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

(continued)

Reserves Policy

The reserves of the charity represent accumulated surpluses achieved in prior years, which the charity reinvests into its activities to achieve its objectives. The charity had no designated or restricted funds.

Plans for future periods

The trustees plan to continue to improve and extend the facilities of The Playhouse Theatre for the benefit of the charity's members and the public.

Public Benefit

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the public benefit guidance by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



Mr N Farrow
Trustee

The Lindley Players Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Lindley Players Limited

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of The Lindley Players Limited ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Thomas Saltmer

[Thomas Saltmer \(Apr 15, 2025 15:49 GMT+1\)](#)

Thomas Saltmer
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2024

		2024	2023
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	11,118	7,158
Charitable activities	6	154,676	158,729
Investment income	7	4,333	2,677
Total income		<u>170,127</u>	<u>168,564</u>
Expenditure			
Expenditure on charitable activities	8,9	110,260	130,344
Total expenditure		<u>110,260</u>	<u>130,344</u>
Net income and net movement in funds		<u>59,867</u>	<u>38,220</u>
Reconciliation of funds			
Total funds brought forward		373,278	335,058
Total funds carried forward		<u>433,145</u>	<u>373,278</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Position
31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	196,695	169,992
Current assets			
Stocks	15	2,711	2,980
Debtors	16	12,694	14,063
Cash at bank and in hand		225,275	198,067
		<u>240,680</u>	<u>215,110</u>
Creditors: amounts falling due within one year	17	4,230	11,824
Net current assets		<u>236,450</u>	<u>203,286</u>
Total assets less current liabilities		433,145	373,278
Net assets		<u>433,145</u>	<u>373,278</u>
Funds of the charity			
Unrestricted funds		433,145	373,278
Total charity funds	18	<u>433,145</u>	<u>373,278</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Mr N Farrow
Trustee

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Whitstable Playhouse, 104 High Street, Whitstable, Kent, CT5 1AZ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

In accordance with section 1A of FRS 102, the Charity is taking advantage of the small company exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 10% straight line
Equipment	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

4. Limited by guarantee

The company is limited by guarantee and the members would be liable for an amount not exceeding 5 shillings (21/12/1963).

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	5,563	5,563	1,729	1,729
Subscriptions				
Subscriptions	5,555	5,555	5,429	5,429
	<u>11,118</u>	<u>11,118</u>	<u>7,158</u>	<u>7,158</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Box Office Receipts	87,395	87,395	90,609	90,609
Theatre and Equipment Hire	17,708	17,708	13,889	13,889
Ices and Confectionery	6,391	6,391	8,253	8,253
Coffee Machine	3,663	3,663	3,580	3,580
Bar Sales	34,475	34,475	36,846	36,846
Cinema	5,044	5,044	5,552	5,552
	<u>154,676</u>	<u>154,676</u>	<u>158,729</u>	<u>158,729</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	4,333	4,333	2,677	2,677

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Production	70,409	70,409	92,286	92,286
Support costs	39,851	39,851	38,058	38,058
	<u>110,260</u>	<u>110,260</u>	<u>130,344</u>	<u>130,344</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Production	70,409	–	70,409	92,286
Governance costs	–	39,851	39,851	38,058
	<u>70,409</u>	<u>39,851</u>	<u>110,260</u>	<u>130,344</u>

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>13,725</u>	<u>10,270</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>700</u>

12. Staff costs

No staff are employed and no trustees or committee members receive any remuneration.

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No Trustee (or any persons connected with them) received any remuneration in the year. A total of £nil was reimbursed to trustees in relation to expenses paid on the Charity's behalf and then reimbursed to them.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2024	201,276	61,779	113,378	376,433
Additions	–	29,977	10,451	40,428
At 31 December 2024	<u>201,276</u>	<u>91,756</u>	<u>123,829</u>	<u>416,861</u>
Depreciation				
At 1 January 2024	74,637	61,779	70,025	206,441
Charge for the year	4,026	720	8,979	13,725
At 31 December 2024	<u>78,663</u>	<u>62,499</u>	<u>79,004</u>	<u>220,166</u>
Carrying amount				
At 31 December 2024	<u>122,613</u>	<u>29,257</u>	<u>44,825</u>	<u>196,695</u>
At 31 December 2023	<u>126,639</u>	<u>–</u>	<u>43,353</u>	<u>169,992</u>

The freehold property is included at historical cost upon acquisition.

15. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>2,711</u>	<u>2,980</u>

16. Debtors

	2024 £	2023 £
Other debtors	<u>12,694</u>	<u>14,063</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,000	–
Accruals and deferred income	<u>2,230</u>	<u>11,824</u>
	<u>4,230</u>	<u>11,824</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>373,278</u>	<u>170,127</u>	<u>(110,260)</u>	<u>433,145</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>335,058</u>	<u>168,564</u>	<u>(130,344)</u>	<u>373,278</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	196,695	196,695
Current assets	240,680	240,680
Creditors less than 1 year	<u>(4,230)</u>	<u>(4,230)</u>
Net assets	<u>433,145</u>	<u>433,145</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	169,992	169,992
Current assets	215,110	215,110
Creditors less than 1 year	<u>(11,824)</u>	<u>(11,824)</u>
Net assets	<u>373,278</u>	<u>373,278</u>

The Lindley Players Limited
Company Limited by Guarantee
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

The Lindley Players Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	5,563	1,729
Subscriptions	5,555	5,429
	<u>11,118</u>	<u>7,158</u>
 Charitable activities		
Box Office Receipts	87,395	90,609
Theatre and Equipment Hire	17,708	13,889
Ices and Confectionery	6,391	8,253
Coffee Machine	3,663	3,580
Bar Sales	34,475	36,846
Cinema	5,044	5,552
	<u>154,676</u>	<u>158,729</u>
 Investment income		
Bank interest receivable	4,333	2,677
	<u>4,333</u>	<u>2,677</u>
 Total income	<u><u>170,127</u></u>	<u><u>168,564</u></u>

The Lindley Players Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Charitable activities	70,409	92,286
Governance costs		
Governance costs	39,851	38,058
	<u>110,260</u>	<u>130,344</u>
Total expenditure	<u>110,260</u>	<u>130,344</u>
Net income	<u>59,867</u>	<u>38,220</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Expenditure on charitable activities		
Production		
<i>Activities undertaken directly</i>		
Repairs & Maintenance	1,947	13,918
Costumes, Make up and wigs	2,012	2,951
Photographs	298	520
Publicity and Sundries	1,531	4,026
Rehearsal Room Hire	400	1,540
Diaries	240	518
Training	263	492
Ticket Source, Credit card and Paypal Fees	9,177	9,572
Little Theatre Guild	400	431
Licenses and Royalties	3,401	5,722
Lighting Sounds Stage purchases	5,272	–
Programme and Merchandising	53	1,255
Bar expenses	18,677	16,670
Coffee and teas purchases	942	753
Ice cream - confectionery purchases	4,482	4,388
Cinema / NT live	3,353	4,052
House Keeping Costs	6,610	12,221
Printing stationary copying and computer	3,312	2,703
Scripts	1,673	1,938
Workshop purchases	1,782	2,300
Garage rental	520	520
Sets	4,064	2,896
Props	–	2,800
Bequests and donations	–	100
	<u>70,409</u>	<u>92,286</u>
Governance costs		
Light & heat	8,877	8,917
Rates & water	229	2,284
Insurance	7,985	7,625
Accountancy fees	2,134	2,040
Telephone	1,088	1,064
Depreciation	13,725	10,270
Cleaning	5,653	5,648
Other finance costs	160	210
	<u>39,851</u>	<u>38,058</u>
Expenditure on charitable activities	<u>110,260</u>	<u>130,344</u>

COMPANY REGISTRATION NUMBER: 00789918
CHARITY REGISTRATION NUMBER: G234288A/1

The Lindley Players Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Chair's report

It has been another very successful year for the society. We staged seven Lindley productions (including our Youth Group), screened six NT Live shows and hosted twenty-two events including sixteen tribute bands, local theatre and other community acts. Total ticket sales were around 9600, which was slightly down on last year (10,100 in 2023) as we staged one less Lindley show, but we still achieved 64 nights of events (69 in 2023) and increased the average house to 82% (previous year was 80%). Our 2024 pantomime Mother Goose achieved 92% ticket sales and a record revenue.

Total income for the year was £170,100 (£168,500 in 2023) even though we staged one less Lindley show, we controlled our variable costs well resulting in our operating surplus increasing to just under £59,800 (£38,200 in 2023).

Our membership remained very consistent at 405 for the year including 40 student members.

We also continued our plan of improvements to the Playhouse including a complete refurbishment of the disabled toilet, a stage projection system to complement set design, additional low energy lighting fixtures and a major investment in a solar energy system which was commissioned in November 2024. This had little effect on our 2024 power consumption due to the time of year it was installed, but for 2025 we expect to see, and are already seeing, a significant reduction in our energy bills.

Our forecast for 2025 is to continue with the cultural and financial success we have experienced over recent years. Our 2025 pantomime (which has already been staged) achieved a record 98% ticket sales and we are putting on a full Lindley programme of productions.

Nick Farrow
Chair- April 2025

Reference and administrative details

Registered charity name	The Lindley Players Limited
Charity registration number	G234288A/1
Company registration number	00789918
Principal office and registered office	Whitstable Playhouse 104 High Street Whitstable Kent CT5 1AZ United Kingdom

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

The trustees

Mr N Farrow
Mrs C Lee
Mr P Bressington

Company secretary

Mrs Pamela Battson

Independent examiner

Thomas Saltmer
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

Governing documents

The Lindley Players Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is also a registered charity with the Charity Commission.

Committee

The day to day operation of the charity are carried out by an appointed committee. The committee members who served during the year are set out within the Trustees report

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

Trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

(continued)

Committee

The trustees are assisted in achieving the charity's objectives by an appointed committee that organise and run its theatrical productions and the day to day running of The Playhouse Theatre. Members of the committee are appointed on an annual basis, or as required.

President	Mr Peter Bressington
Chairman	Mr Nick Farrow
Vice-Chairman	Mrs Amanda Hunt
Secretary	Mrs Pam Battson
Treasurer	Mrs Carol Lee
Front of House	Mrs Geraldine Deas
Publicity	Miss Lucie Nash
Social Secretary	Mrs Tracy Parvin

Committee

Mrs Gemma Conway	Elected 01/05/24
Mr Christy Hinchliffe	Elected 01/05/24
Mrs Sarah Hinchliffe	Elected 01/05/24
Mrs Alex Mitchell	Elected 01/05/24
Mrs Rebecca Strike	Elected 01/05/24

Co-opted Members

Mrs Sandra Masters	Lettings Officer
Mrs Marilyn Gillanders	Bar Manager
Ms Mel Sacre	H&S Officer
Mr Dan Coles	Drama Co-ordinator

Objectives and activities

The company's principal activities during the year were the presentation of theatrical productions together with ancillary activities.

The objectives of the charity are to advance the education of the public by promoting understanding and appreciation of the arts of opera and drama in all their aspects

Achievements and performance

Another excellent year with a full year of scheduled production and Theatre Hires as well as holding NT Live events once again.

Financial review

The Trustees and committee have again made the decision to reinvest any profits into the upkeep of the Playhouse for the next year.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

(continued)

Reserves Policy

The reserves of the charity represent accumulated surpluses achieved in prior years, which the charity reinvests into its activities to achieve its objectives. The charity had no designated or restricted funds.

Plans for future periods

The trustees plan to continue to improve and extend the facilities of The Playhouse Theatre for the benefit of the charity's members and the public.

Public Benefit

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the public benefit guidance by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



Mr N Farrow
Trustee

The Lindley Players Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Lindley Players Limited

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of The Lindley Players Limited ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Thomas Saltmer

[Thomas Saltmer \(Apr 15, 2025 15:49 GMT+1\)](#)

Thomas Saltmer
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2024

		2024	2023
	Note	Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	5	11,118	7,158
Charitable activities	6	154,676	158,729
Investment income	7	4,333	2,677
Total income		<u>170,127</u>	<u>168,564</u>
Expenditure			
Expenditure on charitable activities	8,9	110,260	130,344
Total expenditure		<u>110,260</u>	<u>130,344</u>
Net income and net movement in funds		<u>59,867</u>	<u>38,220</u>
Reconciliation of funds			
Total funds brought forward		373,278	335,058
Total funds carried forward		<u>433,145</u>	<u>373,278</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Position
31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	196,695	169,992
Current assets			
Stocks	15	2,711	2,980
Debtors	16	12,694	14,063
Cash at bank and in hand		225,275	198,067
		<u>240,680</u>	<u>215,110</u>
Creditors: amounts falling due within one year	17	4,230	11,824
Net current assets		<u>236,450</u>	<u>203,286</u>
Total assets less current liabilities		433,145	373,278
Net assets		<u>433,145</u>	<u>373,278</u>
Funds of the charity			
Unrestricted funds		433,145	373,278
Total charity funds	18	<u>433,145</u>	<u>373,278</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Mr N Farrow
Trustee

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Whitstable Playhouse, 104 High Street, Whitstable, Kent, CT5 1AZ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

In accordance with section 1A of FRS 102, the Charity is taking advantage of the small company exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 10% straight line
Equipment	- 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

4. Limited by guarantee

The company is limited by guarantee and the members would be liable for an amount not exceeding 5 shillings (21/12/1963).

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	5,563	5,563	1,729	1,729
Subscriptions				
Subscriptions	5,555	5,555	5,429	5,429
	<u>11,118</u>	<u>11,118</u>	<u>7,158</u>	<u>7,158</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Box Office Receipts	87,395	87,395	90,609	90,609
Theatre and Equipment Hire	17,708	17,708	13,889	13,889
Ices and Confectionery	6,391	6,391	8,253	8,253
Coffee Machine	3,663	3,663	3,580	3,580
Bar Sales	34,475	34,475	36,846	36,846
Cinema	5,044	5,044	5,552	5,552
	<u>154,676</u>	<u>154,676</u>	<u>158,729</u>	<u>158,729</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	4,333	4,333	2,677	2,677

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Production	70,409	70,409	92,286	92,286
Support costs	39,851	39,851	38,058	38,058
	<u>110,260</u>	<u>110,260</u>	<u>130,344</u>	<u>130,344</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Production	70,409	–	70,409	92,286
Governance costs	–	39,851	39,851	38,058
	<u>70,409</u>	<u>39,851</u>	<u>110,260</u>	<u>130,344</u>

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>13,725</u>	<u>10,270</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>750</u>	<u>700</u>

12. Staff costs

No staff are employed and no trustees or committee members receive any remuneration.

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No Trustee (or any persons connected with them) received any remuneration in the year. A total of £nil was reimbursed to trustees in relation to expenses paid on the Charity's behalf and then reimbursed to them.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2024	201,276	61,779	113,378	376,433
Additions	–	29,977	10,451	40,428
At 31 December 2024	<u>201,276</u>	<u>91,756</u>	<u>123,829</u>	<u>416,861</u>
Depreciation				
At 1 January 2024	74,637	61,779	70,025	206,441
Charge for the year	4,026	720	8,979	13,725
At 31 December 2024	<u>78,663</u>	<u>62,499</u>	<u>79,004</u>	<u>220,166</u>
Carrying amount				
At 31 December 2024	<u>122,613</u>	<u>29,257</u>	<u>44,825</u>	<u>196,695</u>
At 31 December 2023	<u>126,639</u>	<u>–</u>	<u>43,353</u>	<u>169,992</u>

The freehold property is included at historical cost upon acquisition.

15. Stocks

	2024 £	2023 £
Raw materials and consumables	<u>2,711</u>	<u>2,980</u>

16. Debtors

	2024 £	2023 £
Other debtors	<u>12,694</u>	<u>14,063</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,000	–
Accruals and deferred income	2,230	11,824
	<u>4,230</u>	<u>11,824</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>373,278</u>	<u>170,127</u>	<u>(110,260)</u>	<u>433,145</u>

	At 1 January 20 23	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>335,058</u>	<u>168,564</u>	<u>(130,344)</u>	<u>373,278</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	196,695	196,695
Current assets	240,680	240,680
Creditors less than 1 year	(4,230)	(4,230)
Net assets	<u>433,145</u>	<u>433,145</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	169,992	169,992
Current assets	215,110	215,110
Creditors less than 1 year	(11,824)	(11,824)
Net assets	<u>373,278</u>	<u>373,278</u>

The Lindley Players - Accounts - 31.12.24

Final Audit Report

2025-04-15

Created:	2025-04-15
By:	Burgess Hodgson (esign@burgesshodgson.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6srB-g1YYRS0W_AdsQiqQpPSYF-SX4cX

"The Lindley Players - Accounts - 31.12.24" History

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-  Agreement completed.
2025-04-15 - 2:49:48 PM GMT

LINDLEY PLAYERS LIMITED

England & Wales - Charity number 234288

Accounts

COMPANY REGISTRATION NUMBER: 00789918
CHARITY REGISTRATION NUMBER: G234288A/1

The Lindley Players Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	18

The Lindley Players Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Chair's report

2023 was forecast to be a promising year for the society and we met or exceeded all our targets. We staged eight Lindley Players and Youth Group productions, screened seven NT Live plays, hosted fifteen music events and five local theatre and school events throughout the year. In excess of 10,100 tickets were sold for all events. The total of 69 nights of events and an average of 80% capacity houses is an excellent achievement in a time of economic uncertainty. As a result, we had an operating surplus of £38,000 for the year (2022 figure was £22,000). During the year we did see the full year impact of the energy price rises (which came in during 2022) however but the actual spend was slightly lower than forecast due to the warmer winter of 2022/23 and better control of our usage. For the coming year we have energy contracts in place at lower rates than in 2022 so we are hopeful that we will see energy costs reducing somewhat going forward. Income from tickets sales was also higher as we had increased ticket prices in the latter part of 2022.

We are very pleased to report that our membership increased during 2023 to 407 members (2022 was 370) which included 37 student members.

We also continued our plan of continual improvement to the Playhouse with a full refurbishment of the public toilets, significant purchases of new equipment including a new lighting desk and additional versatile and efficient LED stage lighting fixtures.

Looking forward to 2024, we have already successfully staged our 2024 pantomime and there is a full program of events scheduled so we are predicting another successful year ahead.

Nick Farrow
Chair
March 2024

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Reference and administrative details

Registered charity name	The Lindley Players Limited
Charity registration number	G234288A/1
Company registration number	00789918
Principal office and registered office	Whitstable Playhouse 104 High Street Whitstable Kent CT5 1AZ United Kingdom

The trustees

Mr N Farrow
Mrs C Lee
Mrs P M Battson

Company secretary Mr P Bressington

Independent examiner Thomas Saltmer
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

Governing documents

The Lindley Players Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is also a registered charity with the Charity Commission.

Committee

The day to day operation of the charity are carried out by an appointed committee. The committee members who served during the year are set out within the Trustees report

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

Trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

(continued)

Committee

The trustees are assisted in achieving the charity's objectives by an appointed committee that organise and run its theatrical productions and the day to day running of The Playhouse Theatre. Members of the committee are appointed on an annual basis, or as required.

President	Mr Peter Bressington
Chairman	Mr Nick Farrow
Vice-Chairman	Mrs Amanda Hunt
Secretary	Mrs Pam Battson
Treasurer	Mrs Carol Lee
Front of House	Mrs Geraldine Deas
Publicity	Miss Lucie Nash
Social Secretary	Mrs Tracy Parvin

Committee

Mrs Gemma Conway	Elected 17/05/23
Mr Christy Hinchliffe	Elected 17/05/23
Mrs Sarah Hinchliffe	Elected 17/05/23
Mrs Alex Mitchell	Elected 17/05/23
Mrs Rebecca Strike	Elected 17/05/23

Co-opted Members

Mrs Sandra Masters	Lettings Officer
Mrs Marilyn Gillanders	Bar Manager
Ms Mel Sacre	H&S Officer (Co-opted 11/04/23)
Mr Christy Hinchliffe	Drama Co-ordinator (Resigned 15/02/23)
Mr Dan Coles	Drama Co-ordinator Elected 15/02/23

Objectives and activities

The company's principal activities during the year were the presentation of theatrical productions together with ancillary activities.

The objectives of the charity are to advance the education of the public by promoting understanding and appreciation of the arts of opera and drama in all their aspects.

Achievements and performance

Another excellent year with a full year of scheduled production and Theatre Hires as well as holding NT Live events once again.

Financial review

The Trustees and committee have again made the decision to reinvest any profits into the upkeep of the Playhouse for the next year.

Reserves Policy

The reserves of the charity represent accumulated surpluses achieved in prior years, which the charity reinvests into its activities to achieve its objectives. The charity had no designated or restricted funds.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

(continued)

Plans for future periods

The trustees plan to continue to improve and extend the facilities of The Playhouse Theatre for the benefit of the charity's members and the public.

Public Benefit

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the public benefit guidance by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:


Nick Farrow (May 15, 2024 16:55 GMT+1)

Mr N Farrow
Trustee

The Lindley Players Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Lindley Players Limited

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Lindley Players Limited ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Thomas Saltmer

Thomas Saltmer (May 16, 2024 07:30 GMT+1)

Thomas Saltmer
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	7,158	7,158	5,952
Charitable activities	6	158,729	158,729	97,019
Investment income	7	2,677	2,677	3
Total income		<u>168,564</u>	<u>168,564</u>	<u>102,974</u>
Expenditure				
Expenditure on charitable activities	8,9	130,344	130,344	81,004
Total expenditure		<u>130,344</u>	<u>130,344</u>	<u>81,004</u>
Net income and net movement in funds		<u>38,220</u>	<u>38,220</u>	<u>21,970</u>
Reconciliation of funds				
Total funds brought forward		335,058	335,058	313,088
Total funds carried forward		<u>373,278</u>	<u>373,278</u>	<u>335,058</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Position
31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	169,992	144,233
Current assets			
Stocks	15	2,980	2,068
Debtors	16	14,063	22,573
Cash at bank and in hand		198,067	197,678
		<u>215,110</u>	<u>222,319</u>
Creditors: amounts falling due within one year	17	11,824	31,494
Net current assets		<u>203,286</u>	<u>190,825</u>
Total assets less current liabilities		<u>373,278</u>	<u>335,058</u>
Net assets		<u><u>373,278</u></u>	<u><u>335,058</u></u>
Funds of the charity			
Unrestricted funds		373,278	335,058
Total charity funds	18	<u><u>373,278</u></u>	<u><u>335,058</u></u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:


 Mr N Farrow (May 15, 2024 16:55 GMT+1)

Mr N Farrow
 Trustee

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Whitstable Playhouse, 104 High Street, Whitstable, Kent, CT5 1AZ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

In accordance with section 1A of FRS 102, the Charity is taking advantage of the small company exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

4. Limited by guarantee

The company is limited by guarantee and the members would be liable for an amount not exceeding 5 shillings (21/12/1963).

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	1,729	1,729	172	172
Subscriptions				
Subscriptions	5,429	5,429	5,780	5,780
	<u>7,158</u>	<u>7,158</u>	<u>5,952</u>	<u>5,952</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Box Office Receipts	90,609	90,609	58,291	58,291
Theatre and Equipment Hire	13,889	13,889	13,106	13,106
Ices and Confectionery	8,253	8,253	3,742	3,742
Coffee Machine	3,580	3,580	1,196	1,196
Bar Sales	36,846	36,846	15,229	15,229
Cinema	5,552	5,552	5,455	5,455
	<u>158,729</u>	<u>158,729</u>	<u>97,019</u>	<u>97,019</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2,677</u>	<u>2,677</u>	<u>3</u>	<u>3</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Production	92,286	92,286	54,336	54,336
Support costs	38,058	38,058	26,668	26,668
	<u>130,344</u>	<u>130,344</u>	<u>81,004</u>	<u>81,004</u>

The Lindley Players Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 December 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Production	92,286	–	92,286	54,336
Governance costs	–	38,058	38,058	26,668
	<u>92,286</u>	<u>38,058</u>	<u>130,344</u>	<u>81,004</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>10,270</u>	<u>8,549</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>700</u>	<u>700</u>

12. Staff costs

No staff are employed and no trustees or committee members receive any remuneration.

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No Trustee (or any persons connected with them) received any remuneration in the year. A total of £nil was reimbursed to trustees in relation to expenses paid on the Charity's behalf and then reimbursed to them.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2023	201,276	61,779	77,349	340,404
Additions	—	—	36,029	36,029
At 31 December 2023	<u>201,276</u>	<u>61,779</u>	<u>113,378</u>	<u>376,433</u>
Depreciation				
At 1 January 2023	70,611	61,779	63,781	196,171
Charge for the year	4,026	—	6,244	10,270
At 31 December 2023	<u>74,637</u>	<u>61,779</u>	<u>70,025</u>	<u>206,441</u>
Carrying amount				
At 31 December 2023	<u>126,639</u>	<u>—</u>	<u>43,353</u>	<u>169,992</u>
At 31 December 2022	<u>130,665</u>	<u>—</u>	<u>13,568</u>	<u>144,233</u>

The freehold property is included at historical cost upon acquisition.

15. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>2,980</u>	<u>2,068</u>

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	—	5,759
Other debtors	<u>14,063</u>	<u>16,814</u>
	<u>14,063</u>	<u>22,573</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>11,824</u>	<u>31,494</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	<u>335,058</u>	<u>168,564</u>	<u>(130,344)</u>	<u>373,278</u>

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>313,088</u>	<u>102,974</u>	<u>(81,004)</u>	<u>335,058</u>

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	169,992	169,992
Current assets	215,110	215,110
Creditors less than 1 year	<u>(11,824)</u>	<u>(11,824)</u>
Net assets	<u>373,278</u>	<u>373,278</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	144,233	144,233
Current assets	222,319	222,319
Creditors less than 1 year	<u>(31,494)</u>	<u>(31,494)</u>
Net assets	<u>335,058</u>	<u>335,058</u>

The Lindley Players Limited
Company Limited by Guarantee
Management Information
Year ended 31 December 2023

The following pages do not form part of the financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,729	172
Subscriptions	5,429	5,780
	<u>7,158</u>	<u>5,952</u>
 Charitable activities		
Box Office Receipts	90,609	58,291
Theatre and Equipment Hire	13,889	13,106
Ices and Confectionery	8,253	3,742
Coffee Machine	3,580	1,196
Bar Sales	36,846	15,229
Cinema	5,552	5,455
	<u>158,729</u>	<u>97,019</u>
 Investment income		
Bank interest receivable	2,677	3
	<u>2,677</u>	<u>3</u>
 Total income	 <u><u>168,564</u></u>	 <u><u>102,974</u></u>

The Lindley Players Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>	92,286	54,336
Governance costs		
<i>Governance costs</i>	38,058	26,668
	<u>130,344</u>	<u>81,004</u>
 Total expenditure	 <u>130,344</u>	 <u>81,004</u>
 Net income	 <u>38,220</u>	 <u>21,970</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
Expenditure on charitable activities		
Production		
<i>Activities undertaken directly</i>		
Repairs & Maintenance	13,918	15,339
Costumes, Make up and wigs	2,951	2,424
Photographs	520	120
Publicity and Sundries	4,026	4,951
Rehearsal Room Hire	1,540	703
Diaries	518	566
Training	492	193
Ticket Source, Credit card and Paypal Fees	9,572	7,202
Little Theatre Guild	431	487
Licenses and Royalties	5,722	4,894
Lighting Sounds Stage purchases	—	1,219
Programme and Merchandising	1,255	457
Bar expenses	16,670	—
Coffee and teas purchases	753	—
Ice cream - confectionery purchases	4,388	—
Cinema / NT live	4,052	—
House Keeping Costs	12,221	4,801
Printing stationary copying and computer	2,703	2,810
Scripts	1,938	1,254
Workshop purchases	2,300	2,093
Garage rental	520	520
Sets	2,896	4,078
Props	2,800	—
Bequests and donations	100	225
	<u>92,286</u>	<u>54,336</u>
Governance costs		
Rates & water	8,917	(20)
Light & heat	2,284	5,718
Insurance	7,625	6,374
Accountancy fees	2,040	937
Telephone	1,064	1,026
Depreciation	10,270	8,549
Cleaning	5,648	3,918
Other finance costs	210	166
	<u>38,058</u>	<u>26,668</u>
Expenditure on charitable activities	<u>130,344</u>	<u>81,004</u>

COMPANY REGISTRATION NUMBER: 00789918
CHARITY REGISTRATION NUMBER: G234288A/1

The Lindley Players Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

The Lindley Players Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Chair's report

2023 was forecast to be a promising year for the society and we met or exceeded all our targets. We staged eight Lindley Players and Youth Group productions, screened seven NT Live plays, hosted fifteen music events and five local theatre and school events throughout the year. In excess of 10,100 tickets were sold for all events. The total of 69 nights of events and an average of 80% capacity houses is an excellent achievement in a time of economic uncertainty. As a result, we had an operating surplus of £38,000 for the year (2022 figure was £22,000). During the year we did see the full year impact of the energy price rises (which came in during 2022) however but the actual spend was slightly lower than forecast due to the warmer winter of 2022/23 and better control of our usage. For the coming year we have energy contracts in place at lower rates than in 2022 so we are hopeful that we will see energy costs reducing somewhat going forward. Income from tickets sales was also higher as we had increased ticket prices in the latter part of 2022.

We are very pleased to report that our membership increased during 2023 to 407 members (2022 was 370) which included 37 student members.

We also continued our plan of continual improvement to the Playhouse with a full refurbishment of the public toilets, significant purchases of new equipment including a new lighting desk and additional versatile and efficient LED stage lighting fixtures.

Looking forward to 2024, we have already successfully staged our 2024 pantomime and there is a full program of events scheduled so we are predicting another successful year ahead.

Nick Farrow
Chair
March 2024

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Reference and administrative details

Registered charity name	The Lindley Players Limited
Charity registration number	G234288A/1
Company registration number	00789918
Principal office and registered office	Whitstable Playhouse 104 High Street Whitstable Kent CT5 1AZ United Kingdom

The trustees

Mr N Farrow
Mrs C Lee
Mrs P M Battson

Company secretary Mr P Bressington

Independent examiner Thomas Saltmer
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Structure, governance and management

Governing documents

The Lindley Players Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is also a registered charity with the Charity Commission.

Committee

The day to day operation of the charity are carried out by an appointed committee. The committee members who served during the year are set out within the Trustees report

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

Trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

(continued)

Committee

The trustees are assisted in achieving the charity's objectives by an appointed committee that organise and run its theatrical productions and the day to day running of The Playhouse Theatre. Members of the committee are appointed on an annual basis, or as required.

President	Mr Peter Bressington
Chairman	Mr Nick Farrow
Vice-Chairman	Mrs Amanda Hunt
Secretary	Mrs Pam Battson
Treasurer	Mrs Carol Lee
Front of House	Mrs Geraldine Deas
Publicity	Miss Lucie Nash
Social Secretary	Mrs Tracy Parvin

Committee

Mrs Gemma Conway	Elected 17/05/23
Mr Christy Hinchliffe	Elected 17/05/23
Mrs Sarah Hinchliffe	Elected 17/05/23
Mrs Alex Mitchell	Elected 17/05/23
Mrs Rebecca Strike	Elected 17/05/23

Co-opted Members

Mrs Sandra Masters	Lettings Officer
Mrs Marilyn Gillanders	Bar Manager
Ms Mel Sacre	H&S Officer (Co-opted 11/04/23)
Mr Christy Hinchliffe	Drama Co-ordinator (Resigned 15/02/23)
Mr Dan Coles	Drama Co-ordinator Elected 15/02/23

Objectives and activities

The company's principal activities during the year were the presentation of theatrical productions together with ancillary activities.

The objectives of the charity are to advance the education of the public by promoting understanding and appreciation of the arts of opera and drama in all their aspects.

Achievements and performance

Another excellent year with a full year of scheduled production and Theatre Hires as well as holding NT Live events once again.

Financial review

The Trustees and committee have again made the decision to reinvest any profits into the upkeep of the Playhouse for the next year.

Reserves Policy

The reserves of the charity represent accumulated surpluses achieved in prior years, which the charity reinvests into its activities to achieve its objectives. The charity had no designated or restricted funds.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

(continued)

Plans for future periods

The trustees plan to continue to improve and extend the facilities of The Playhouse Theatre for the benefit of the charity's members and the public.

Public Benefit

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the public benefit guidance by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:


Nick Farrow (May 15, 2024 16:55 GMT+1)

Mr N Farrow
Trustee

The Lindley Players Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Lindley Players Limited

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Lindley Players Limited ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

Thomas Saltmer
Thomas Saltmer (May 16, 2024 07:30 GMT+1)

Thomas Saltmer
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	7,158	7,158	5,952
Charitable activities	6	158,729	158,729	97,019
Investment income	7	2,677	2,677	3
Total income		<u>168,564</u>	<u>168,564</u>	<u>102,974</u>
Expenditure				
Expenditure on charitable activities	8,9	130,344	130,344	81,004
Total expenditure		<u>130,344</u>	<u>130,344</u>	<u>81,004</u>
Net income and net movement in funds		<u>38,220</u>	<u>38,220</u>	<u>21,970</u>
Reconciliation of funds				
Total funds brought forward		335,058	335,058	313,088
Total funds carried forward		<u>373,278</u>	<u>373,278</u>	<u>335,058</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Position
31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	169,992	144,233
Current assets			
Stocks	15	2,980	2,068
Debtors	16	14,063	22,573
Cash at bank and in hand		198,067	197,678
		<u>215,110</u>	<u>222,319</u>
Creditors: amounts falling due within one year	17	11,824	31,494
Net current assets		<u>203,286</u>	<u>190,825</u>
Total assets less current liabilities		<u>373,278</u>	<u>335,058</u>
Net assets		<u><u>373,278</u></u>	<u><u>335,058</u></u>
Funds of the charity			
Unrestricted funds		373,278	335,058
Total charity funds	18	<u><u>373,278</u></u>	<u><u>335,058</u></u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:


 Nici Farrow (May 15, 2024 16:55 GMT+1)

Mr N Farrow
 Trustee

The notes on pages 8 to 14 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Whitstable Playhouse, 104 High Street, Whitstable, Kent, CT5 1AZ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

In accordance with section 1A of FRS 102, the Charity is taking advantage of the small company exemption from preparing a cash flow statement.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

4. Limited by guarantee

The company is limited by guarantee and the members would be liable for an amount not exceeding 5 shillings (21/12/1963).

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	1,729	1,729	172	172
Subscriptions				
Subscriptions	5,429	5,429	5,780	5,780
	<u>7,158</u>	<u>7,158</u>	<u>5,952</u>	<u>5,952</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Box Office Receipts	90,609	90,609	58,291	58,291
Theatre and Equipment Hire	13,889	13,889	13,106	13,106
Ices and Confectionery	8,253	8,253	3,742	3,742
Coffee Machine	3,580	3,580	1,196	1,196
Bar Sales	36,846	36,846	15,229	15,229
Cinema	5,552	5,552	5,455	5,455
	<u>158,729</u>	<u>158,729</u>	<u>97,019</u>	<u>97,019</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2,677</u>	<u>2,677</u>	<u>3</u>	<u>3</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Production	92,286	92,286	54,336	54,336
Support costs	38,058	38,058	26,668	26,668
	<u>130,344</u>	<u>130,344</u>	<u>81,004</u>	<u>81,004</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Production	92,286	–	92,286	54,336
Governance costs	–	38,058	38,058	26,668
	<u>92,286</u>	<u>38,058</u>	<u>130,344</u>	<u>81,004</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>10,270</u>	<u>8,549</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>700</u>	<u>700</u>

12. Staff costs

No staff are employed and no trustees or committee members receive any remuneration.

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No Trustee (or any persons connected with them) received any remuneration in the year. A total of £nil was reimbursed to trustees in relation to expenses paid on the Charity's behalf and then reimbursed to them.

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2023	201,276	61,779	77,349	340,404
Additions	—	—	36,029	36,029
At 31 December 2023	<u>201,276</u>	<u>61,779</u>	<u>113,378</u>	<u>376,433</u>
Depreciation				
At 1 January 2023	70,611	61,779	63,781	196,171
Charge for the year	4,026	—	6,244	10,270
At 31 December 2023	<u>74,637</u>	<u>61,779</u>	<u>70,025</u>	<u>206,441</u>
Carrying amount				
At 31 December 2023	<u>126,639</u>	<u>—</u>	<u>43,353</u>	<u>169,992</u>
At 31 December 2022	<u>130,665</u>	<u>—</u>	<u>13,568</u>	<u>144,233</u>

The freehold property is included at historical cost upon acquisition.

15. Stocks

	2023 £	2022 £
Raw materials and consumables	<u>2,980</u>	<u>2,068</u>

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	—	5,759
Other debtors	<u>14,063</u>	<u>16,814</u>
	<u>14,063</u>	<u>22,573</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>11,824</u>	<u>31,494</u>

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

18. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	<u>335,058</u>	<u>168,564</u>	<u>(130,344)</u>	<u>373,278</u>

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>313,088</u>	<u>102,974</u>	<u>(81,004)</u>	<u>335,058</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	169,992	169,992
Current assets	215,110	215,110
Creditors less than 1 year	<u>(11,824)</u>	<u>(11,824)</u>
Net assets	<u>373,278</u>	<u>373,278</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	144,233	144,233
Current assets	222,319	222,319
Creditors less than 1 year	<u>(31,494)</u>	<u>(31,494)</u>
Net assets	<u>335,058</u>	<u>335,058</u>

The Lindley Players - Full & Filleted Accounts - 31.12.23

Final Audit Report

2024-05-16

Created:	2024-05-15
By:	Burgess Hodgson (esign@burgesshodgson.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfJ5cLGtMIKeo7a8GFp68acb57AF4WUj-

"The Lindley Players - Full & Filleted Accounts - 31.12.23" History

-  Document created by Burgess Hodgson (esign@burgesshodgson.co.uk)
2024-05-15 - 2:06:07 PM GMT- IP address: 80.88.222.146
-  Document emailed to Nick Farrow (nick.farrow@btinternet.com) for signature
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2024-05-16 - 6:24:52 AM GMT- IP address: 172.226.183.21
-  Document e-signed by Thomas Saltmer (ts@burgesshodgson.co.uk)
Signature Date: 2024-05-16 - 6:30:05 AM GMT - Time Source: server- IP address: 80.88.222.146
-  Agreement completed.
2024-05-16 - 6:30:05 AM GMT

LINDLEY PLAYERS LIMITED

England & Wales - Charity number 234288

Accounts

The Lindley Players Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Lindley Players Limited *(continued)*

Year ended 31 December 2022

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Independent Examiner

Clover House
John Wilson Business Park
Whitstable
Kent
CT5 3QZ

LINDLEY PLAYERS LIMITED

England & Wales - Charity number 234288

Accounts

The Lindley Players Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

KENT BUSINESS SOLUTIONS LIMITED

Clover House
John Wilson Business Park
Whitstable
Kent
CT5 3QZ

The Lindley Players Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2021

Pages	
1 to 4	Trustees' annual report (incorporating the director's report)
5	Report to the board of trustees on the preparation of the unaudited statutory financial statements
6	Statement of financial activities (including income and expenditure account)
7	Statement of financial position
8	Statement of cash flows
9 to 16	Notes to the financial statements
The following pages do not form part of the financial statements	
18 to 19	Detailed statement of financial activities
20	Notes to the detailed statement of financial activities

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Chair's report

At the start of our 2021 year, we were still closed due to Covid restrictions and, at the time, we had no idea when we might be able to reopen. We were able to continue with internal and external maintenance however and we took full advantage of the circumstances in that we could proceed with works at a more leisurely and controlled pace as we had no identifiable completion timescales.

As the first half of the year progressed, we were able to begin to schedule, due to Government forecasts of reducing legal Covid restrictions, our first events to take place in June and July 2021. We had already taken the decision that we would not re-open for public events however whilst social distancing requirements were in place as this would have put an unreasonable strain and practical difficulties on our volunteer workforce. We had also decided that our first events would be ones that did not require significant expenditure or effort on set design and construction as it might have been necessary to postpone or cancel these events at short notice.

Our first event on stage was a members Green Room event, in late June, not open to the general public, and with restricted attendance to comply with the regulation in force at the time. Our first public event, an external hire's music show, was due to take place in early July but in the end that had to be postponed until 24th July until theatre attendee social restrictions were fully removed. The event attracted a full house.

We were then able to commit fully to our first Lindley Players publicly attended event, which was Bravo, which was staged over four nights in early September. Following this we successfully scheduled and staged a continuous programme of events for the remainder of the year. All of which were financially successful with over 1600 ticket sales and a gross revenue of £23,000 (not including hires fees and bar takings etc which also contributed significant additional revenue and margin).

Financially 2021 was materially impacted by the loss of our Pantomime in January which we could not stage due to covid restrictions. This is always our biggest revenue and profit earner but the second half revenues did generate good returns. As a group, our fixed costs are relatively low in comparison with most businesses as we have no borrowings or rental costs and hence, we have been able to survive the very extended restrictions to our business operations with relative ease. We have always taken a prudent approach to financial planning and this has ensured that our business survival was never realistically in doubt.

Although our revenues were down on 2020 (we were able to stage the 2020 pantomime as this was pre-covid) our net cash flow was not significantly impacted. We were also very reassured that our Membership Subscriptions held up very well, considering the lack of events in the programme, which is also an important revenue source at the beginning of the year.

Looking forward to 2022, we entered the year with a hugely successful Pantomime run and we are very confident of our ability to stage a full year of shows and events currently. The Playhouse has been significantly refurbished and improved during 2020 and 2021 and, as a venue, we consider it is now in the best condition it has been in for many years.

Nick Farrow
Chair
March 2022

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2021

Reference and administrative details

Registered charity name The Lindley Players Limited

Charity registration number G234288A/1

Company registration number 00789918

Principal office and registered office
The Whitstable Playhouse
104 High Street
Whitstable
Kent
CT5 1AZ

The trustees

Mr N Farrow
Dr P Hunt
Mr P Bressington
Mrs C Jordan

Company secretary

Mrs P M Battson

Accountants

Kent Business Solutions Limited

Clover House
John Wilson Business Park
Whitstable
Kent
CT5 3QZ

Structure, governance and management

Governing document

The Lindley Players Limited is a company limited by guarantee and is governed by its Memorandum and Articles of Association. It is also a registered charity with the Charity Commission.

Committee

The day to day operation of the charity are carried out by an appointed committee. The committee members who served during the year are set out within the Trustees report.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Lindley Players Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2021

Structure, governance and management (continued)

The trustees are also directors of the charity for the purposes of the Companies Act 2006.

Trustees are appointed in accordance with the charity's Memorandum and Articles of Association.

Committee

The trustees are assisted in achieving the charity's objectives by an appointed committee that organise and run its theatrical productions and the day to day running of The Playhouse Theatre. Members of the committee are appointed on an annual basis, or as required.

Mr P Bressington	President - Elected - 02/06/2021
Dr P Hunt	President - Stood Down - 02/06/2021
Mr N Farrow	Chairman
Mrs A Hunt	Vice-Chairman -
Mrs P Battson	Secretary
Mrs C Jordan	Treasurer
Mrs G Deas	Front of House
Mrs P Cooper	Social Secretary
Miss L Nash	Publicity - Co-opted 14/12/2021
Mrs A Gerrard	Publicity - Elected 02/09/2020 - Stood Down - 12/10/2021
Mrs S Masters	Lettings Officer - Co-opted 12/10/2021
Mrs M Bliss	Lettings Officer - Co-opted 02/09/2020 - Stood Down -
12/10/2021	
Mr C Hinchliffe	Committee - Elected 02/06/2021 (Drama charman)
Mrs R Strike	Committee - Elected 02/06/2021
Mrs D Messmer	Committee - Elected 02/06/2021
Mrs A Mitchell	Committee - Elected 02/06/2021
Mr D Coles	Committee - Elected 02/06/2021
Mrs G Conway	Committee - Elected 02/06/2021
Mrs T Parvin	Committee - Elected 02/06/2021

Objectives and activities

Principal activities and charitable objectives

The company's principle activities during the year were the presentation of theatrical productions together with ancillary activities.

The objectives of the charity are to advance the education of the public by promoting understanding and appreciation of the arts of opera and drama in all their aspects.

**The Lindley Players Limited
Company Limited by Guarantee**

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year ended 31 December 2021

Achievements and performance

Charitable activities Activity and thereby revenue for 2021 was curtailed once again by the Covid 19 pandemic impact. However, because of successful productions held in the latter half of the year, together with their ancillary income and prudent spending throughout the year, the Trustees are pleased that the Society's reserves remain intact.

Financial review

The Trustees and the Committee have again made the decision to reinvest in the upkeep of the Playhouse, this has resulted in substantial refurbishment this financial year and the reporting of a loss for the current year.

Reserves policy

The reserves of the charity represent accumulated surpluses achieved in prior years, which the charity reinvests into its activities to achieve its objectives. The charity had no designated or restricted funds.

Plans for future periods

The trustees plan to continue to improve and extend the facilities of The Playhouse Theatre for the benefit of the charity's members and the public.

Public benefit

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the public benefit guidance by the Charity Commission.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12/4/2022 and signed on behalf of the board of trustees by:

Mr N Farrow
Trustee



Mrs P M Battson
Charity Secretary



The Lindley Players Limited
Company Limited by Guarantee
Report to the Board of Trustees on the Preparation of the Unaudited Statutory
Financial Statements of The Lindley Players Limited
Year ended 31 December 2021

As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 December 2021, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

You consider that the charity is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfill your statutory responsibilities, from the accounting records and from information and explanations supplied to us.



KENT BUSINESS SOLUTIONS LIMITED

Clover House
John Wilson Business Park
Whitstable
Kent
CT5 3QZ

The Lindley Players Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)
Year ended 31 December 2021

	2021	2020
Unrestricted funds	Total funds	Total funds
£	£	£
Income and endowments		
Donations and legacies	539	9,954
Charitable activities	27,959	31,475
Investment income	13	45
Other income	2,931	4,114
Total income	31,442	45,588
Expenditure		
Expenditure on charitable activities	40,772	54,612
Total expenditure	40,772	54,612
Net expenditure and net movement in funds	(9,330)	(9,024)
Reconciliation of funds		
Total funds brought forward	322,418	331,442
Total funds carried forward	313,088	322,418

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

The Lindley Players Limited
Company Limited by Guarantee
Statement of Financial Position
31 December 2021

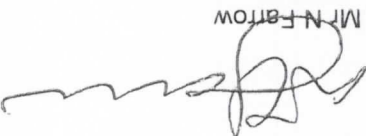
	Note	2021	2020
Fixed assets			
Tangible fixed assets	14	146,782	150,608
Current assets			
Stock	15	2,392	842
Debtors	16	18,692	1,942
Cash at bank and in hand		169,425	170,650
		190,509	173,434
Creditors: amounts falling due within one year	17	24,203	1,624
Net current assets		166,306	171,810
Total assets less current liabilities		313,088	322,418
Net assets		313,088	322,418
Funds of the charity			
Unrestricted funds		313,088	322,418
Total charity funds	19	313,088	322,418

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
 - The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12 April 2022 and are signed on behalf of the board by:


 Mr N Farrow
 Trustee

The Lindley Players Limited
Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net expenditure	(9,330)	(9,024)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,057	6,998
Other interest receivable and similar income	(13)	(45)
Interest payable and similar charges	138	55
Accrued expenses/(income)	22,579	(2,633)
<i>Changes in:</i>		
Stock	(1,550)	1,768
Trade and other debtors	(16,750)	14,008
Trade and other creditors	—	(24,592)
Cash generated from operations	3,131	(13,465)
Interest paid	(138)	(55)
Interest received	13	45
Net cash from/(used in) operating activities	3,006	(13,475)
Cash flows from investing activities		
Purchase of tangible assets	(4,231)	(1,536)
Net cash used in investing activities	(4,231)	(1,536)
Net decrease in cash and cash equivalents	(1,225)	(15,011)
Cash and cash equivalents at beginning of year	170,650	185,661
Cash and cash equivalents at end of year	169,425	170,650

The notes on pages 9 to 16 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Whitstable Playhouse, 104 High Street, Whitstable, Kent, CT5 1AZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	10% straight line
Equipment	-	10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Limited by guarantee

The company is limited by Guarantee and the members would be liable for an amount not exceeding 5 shillings (2/12/1963).

Notes to the Financial Statements (continued)

5. Donations and legacies

12

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2021

10. Expenditure on charitable activities by activity type

Activities undertaken directly	£	Support costs	Total funds	Total fund
Productions	18,838	—	18,838	31,516
Governance costs	—	21,934	21,934	23,096
	18,838	21,934	40,772	54,612

11. Net expenditure

Net expenditure is stated after charging/(crediting):

Depreciation of tangible fixed assets	£	2021	2020
	8,057	6,998	

12. Staff costs

No Staff are employed and no trustees or committee members receive any remuneration.

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

The Lindley Players Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2021

14. Tangible fixed assets

	Freehold property	Fixtures and fittings	Equipment	Total
Cost				
At 1 January 2021	201,276	61,779	67,118	330,173
Additions	—	—	4,231	4,231
At 31 December 2021	201,276	61,779	71,349	334,404
Depreciation				
At 1 January 2021	62,559	61,779	55,227	179,565
Charge for the year	4,026	—	4,031	8,057
At 31 December 2021	66,585	61,779	59,258	187,622
Carrying amount				
At 31 December 2021	134,691	—	12,091	146,782
At 31 December 2020	138,717	—	11,891	150,608

The Freehold Property is included at Historical cost upon acquisition.

15. Stocks

Raw materials and consumables

	2021	2020
£	2,392	842

16. Debtors

Prepayments and accrued income
Other debtors

	2021	2020
£	5,853	1,942
£	12,839	—
	<u>18,692</u>	<u>1,942</u>

Prepayments represents expenditure incurred in this financial year for a future periods.

Other debtors is money held by Ticket Source for future performances. this money is transferred to bank once the performance run has taken place.

17. Creditors: amounts falling due within one year

Accruals and deferred income

	2021	2020
£	24,203	1,624

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2021

17. Creditors: amounts falling due within one year (continued)

Accruals represents expenditure relating to this financial year which will be paid for in the following year, together with money received in the box office for show which will take place the following year 2021 £24,203 (2020 £1,624)

18. Deferred income

Deferred income relates to income received for shows which will not be produced until the following financial year.

19. Analysis of charitable funds

Unrestricted funds			
At 1 January 2021	Income	Expenditure	At 31 December 2021
£ 322,418	£ 31,442	£ (40,772)	£ 313,088
General funds			
At 1 January 2020	Income	Expenditure	At 31 December 2020
£ 331,442	£ 45,588	£ (54,612)	£ 322,418
General funds			

20. Analysis of net assets between funds

Unrestricted Funds 2021			
Tangible fixed assets	Current assets	Creditors less than 1 year	Net assets
146,782	190,509	(24,203)	313,088
Total Funds			
£ 146,782	£ 190,509	£ (24,203)	£ 313,088
Unrestricted Funds 2020			
Tangible fixed assets	Current assets	Creditors less than 1 year	Net assets
150,608	173,434	(1,624)	322,418
Total Funds			
£ 150,608	£ 173,434	£ (1,624)	£ 322,418

The Lindley Players Limited
Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 December 2021

21. Analysis of changes in net debt

			Cash at bank and in hand
At	At		
1 Jan 2021	1 Jan 2021		
£	£		
170,650	170,650		
Cash flows	Cash flows		
£	£		
(1,225)	(1,225)		
At	At		
31 Dec 2021	31 Dec 2021		
£	£		
169,425	169,425		

The following pages do not form part of the financial statements.

The Lindley Players Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
Income and endowments	£	£
Donations and legacies	539	9,954
Donations		
Charitable activities	13,432	23,861
Box Office Receipts		
Theatre and Equipment Hire	7,704	4,122
Ices and Confectionery (Net)	404	927
Coffee Machine (Net)	836	476
Bar Sales (Net)	4,798	2,677
Cinema (Net)	785	(588)
	27,959	31,475
Investment income	13	45
Bank interest receivable		
Other income	2,931	4,114
Members Subscriptions		
Total income	31,442	45,588

The Lindley Players Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities (continued)

Year ended 31 December 2021

	2021	2020
Expenditure on charitable activities		
Rates and water	33	118
Light and heat	5,072	5,195
Repairs and maintenance	7,594	11,141
Insurance	3,940	4,120
Other establishment	2,660	3,503
Legal and professional fees	1,067	1,287
Telephone	967	1,819
Depreciation	8,057	6,999
Other interest payable and similar charges	138	55
Costumes, Make up and Wigs	355	848
Photographs	99	138
Publicity and Sundries	1,459	4,313
Rehearsal Room Hire	—	554
Diaries	—	347
Training	—	88
Ticket source, Credit card and PayPal fees	2,472	2,508
Little Theatre Guild	268	105
Licences and Royalties	929	(172)
Lighting Sounds Stage purchases	1,193	6,295
Programme and Merchandising	198	387
House Keeping costs	666	236
Ticket printing	109	109
Printing, stationery and copying	1,099	755
Scripts	17	746
Workshop purchases	477	847
Garage rental	520	520
Sets	1,383	1,751
Total expenditure	40,772	54,612
Net expenditure	(9,330)	(9,024)

The Lindley Players Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021	2020
Expenditure on charitable activities	£	£
Productions		
<i>Activities undertaken directly</i>		
Repairs & maintenance	7,594	11,141
Costumes, Make up and Wigs	355	848
Photographs	99	138
Publicity and Sundries	1,459	4,313
Rehearsal Room Hire	—	554
Diaries	—	347
Training	—	88
Ticket source, Credit card and PayPal fees	2,472	2,508
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House Keeping costs	666	236
Ticket printing	109	109
Printing, stationery and copying	1,099	755
Scripts	17	746
Workshop purchases	477	847
Garage rental	520	520
Sets	1,383	1,751
Governance costs	18,838	31,516
Rates & water	33	118
Light & heat	5,072	5,195
Insurance	3,940	4,120
Cleaning	2,660	3,503
Accountancy fees	1,067	1,287
Telephone	967	1,819
Depreciation	8,057	6,999
Governance costs - other finance costs	138	55
	21,934	23,096
Expenditure on charitable activities	40,772	54,612