

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 £
Income from:	Note		
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.