# TEDDINGTON THEATRE CLUB LIMITED

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2026**

**Company No. 00939448**

**Charity Registered No. 257265**

The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

**TEDDINGTON THEATRE CLUB LIMITED**

**YEAR ENDED 31 MARCH 2026**


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**TEDDINGTON THEATRE CLUB LIMITED**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

**Directors and Trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Mrs S Halsey (Chair)
Mr R Auty
Mr B Clare
Mr W W Henderson Roe
Ms J Hampson
Ms L Springett (appointed 22 November 2025)
Mr I Wyatt (appointed 20 April 2026)
Mr N Cole (resigned 17 November 2025)
Ms J A M Taylor (resigned 17 November 2025)
Ms M V Dwarkadas (resigned 15 March 2026)

**Company Secretary:** Mrs R E Cole

**Registered Office:**
Hampton Hill Theatre
90 High Street
Hampton Hill
Hampton
Middlesex
TW12 1NY

**Company Number:** 00939448

**Charity Registered Number:** 257265

**Independent Examiner:**
Mr S P F Howell
TC Group
The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

**Bankers:**
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**Solicitors:**
Bates Wells & Braithwaite London LLP
10 Queen Street Place
London
EC4R 1BE

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 31 MARCH 2026

## CHAIR'S STATEMENT

The past year has been another busy and successful one for Teddington Theatre Club (TTC), demonstrating once again the creativity, resilience and commitment of our members, volunteers and supporters.

Our programme of productions has continued to showcase the breadth of talent within the Club, with audiences enjoying a diverse range of plays and events throughout the year. The dedication of our directors, performers, backstage teams, technical volunteers and front-of-house staff remains the foundation of everything we achieve, and I would like to thank everyone who has contributed their time, skills and enthusiasm.

Hampton Hill Theatre continues to be a valued community asset, welcoming not only our own productions but also an increasing number of external hirers, community groups and events. This growing use of the building strengthens our position within the local community while providing an important contribution to our income. At the same time, we remain mindful of the ongoing costs associated with maintaining an ageing building and ensuring that it remains safe, accessible and fit for purpose.

Alongside our artistic and operational activities, the Board has placed significant emphasis this year on strengthening the Club's governance and ensuring that our policies, procedures and decision-making processes are robust, transparent and fit for the future. We have continued to review how we operate as a charity, clarify roles and responsibilities, improve risk management and ensure that we are meeting the expectations placed upon us as custodians of both the Club and Hampton Hill Theatre. While much has been achieved, this remains an ongoing programme of work that will help underpin the Club's long-term sustainability.

The Board has also continued to focus on the financial resilience of the organisation. Through careful financial management, fundraising initiatives and the pursuit of grant funding opportunities, we are working to strengthen our reserves and create the capacity to invest in future improvements to our theatre and facilities.
One of the most encouraging aspects of the year has been the willingness of members to become involved, whether through performances, volunteering, committee work, fundraising or supporting events. The sense of community within TTC remains one of our greatest strengths and is something we should all be proud of.

As we look ahead, we face both opportunities and challenges. However, I am confident that with the continued support of our members, volunteers, audiences and friends, Teddington Theatre Club will remain artistically ambitious, financially responsible, well governed and at the heart of our local community.

On behalf of the Board, thank you to everyone who has helped make this another successful year for the Club and Hampton Hill Theatre. I look forward to what we can achieve together in the year ahead.

# TRUSTEES' REPORT
# FOR THE YEAR ENDED 31 MARCH 2026

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006), present their report with the financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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)) issued in October 2019.

## OBJECTIVES AND ACTIVITIES

### Policies and objectives
The charitable objectives of the Club are to encourage the study and practice of dramatic art amongst the inhabitants of London and elsewhere and to promote and conduct such theatrical and musical performances, lectures, concerts and other educational enterprises as may tend to the attainment of this object.

The Club's activities take place through a company limited by guarantee and are, therefore, governed by the Memorandum and Articles of Association. The income and property of the Club is restricted to the undertaking of the charity's objectives.

### Strategies for achieving objectives

### Background
Founded in 1927, Teddington Theatre Club (TTC) is one of south-west London's leading amateur drama groups. From its origins of bringing Shakespeare to local schools, the club has evolved into a vibrant company with a reputation for creativity and excellence. Over its history, TTC has staged more than 700 productions and now presents around ten shows annually at its home, Hampton Hill Theatre.

### Charitable Purpose and Activities
TTC exists to inspire and support the study and practice of dramatic arts. Each year, it delivers a diverse programme of plays, musicals, lectures, concerts, and educational events. TTC also supports Youth Action Theatre (ages 16–25), local schools, drama groups, and stage schools, providing facilities and mentoring.

### Artistic Values
TTC is committed to producing work of the highest artistic quality while remaining inclusive and community-focused. Each season presents a diverse range of productions, from classics to contemporary works, fostering new talent while engaging loyal members and audiences. Both the main auditorium and studio theatre provide flexibility and opportunity for experimentation.

### Diversity and Inclusion
TTC actively promotes diversity and equal opportunities. TTC practices blind casting, provides advocacy support for members, offers free or reduced-rate tickets to carers and disadvantaged groups, and stages relaxed performances to support neurodiverse audiences. Harassment and discrimination are not tolerated, and inclusivity remains at the heart of TTC values.

### Principal Risks and Uncertainties
The most significant risks to TTC continue to relate to the maintenance of Hampton Hill Theatre which is as previously reported now over 25 years old. Maintaining adequate capital reserves for undertaking maintenance projects remains an ongoing challenge. The Trustees continue to monitor this risk closely and address the situation through prudent financial management, active fundraising efforts and appropriate governance decision making.

## TRUSTEES' REPORT
## FOR THE YEAR ENDED 31 MARCH 2026

### ACHIEVEMENTS AND PERFORMANCE

This year has once again seen strong audience engagement across the Club's programme, with Studio productions regularly selling out and Main House productions continuing to attract excellent audiences. Behind the scenes, considerable effort has been invested in reviewing the audience booking journey. This has led to a decision to move to a new box office provider, which will improve flexibility, enhance the customer experience and allow TTC to manage ticket sales for external hire events. The Board has also undertaken a comprehensive review of the Club's Articles of Association. This work has culminated in proposals to modernise our governing documents, ensuring everything remains fit for the next chapter of TTC's development and supports the Club's long-term ambitions.

### 2025 TTC Programme

This year's artistic programme not only delivered memorable experiences for audiences but also made a significant contribution to TTC's income. Every production generated a significantly positive financial return, reinforcing the sustainability of the theatre's artistic output. Beyond the stage, a diverse programme of fundraising activities — including NT Live screenings, special guest events, and Santa's Grotto — provided valuable additional income while strengthening community engagement. With prudent cost management throughout the year, these achievements ensured that resources were used efficiently, enabling TTC to continue investing in high-quality artistic work and future growth.

TTC staged 11 productions across the year. Percentages show the capacity sold, with box office takings also provided.

On the main auditorium stage (capacity 197):

- *The Great Gatsby,* a new adaption of F Scott Fitzgerald's classic novel (94%, £17,625)
- *The Curius Incident of the Dog in the Night-Time,* an adaption of Marc Haddon's award-winning book (98%, £19,353)
- *Arsenic and Old Lace*, a farcical comedy (74%, £16,004)
- *Hansel and Gretel*, our family pantomime (81%, £21,928)
- *Fallen Angels,* Noël Coward's classic comedy (71%, £15,492)

In the studio theatre (capacity 50):

- *TTC New Writing Fringe,* featuring short original plays by Members (80%, £2,904)
- *Airswimming*, exploring women in history (93%, £4,717)
- *God of* Carnage, a savage parenting comedy (94%, £4,196)
- *Bomber's Moon*, apoignant drama looking back to World War II (92%, £4,101)
- Boys, a darkly comic coming of age drama (100%, £5,278)
- *The Deep Blue* Sea, Terence Rattigan's masterpiece up close (100%, £5,626)

TTC also presented rehearsed readings of Noël Coward's *Waiting in the Wings* and *The Lion in Winter* by James Goldman. Amongst our Arts Richmond Swan Award wins was Best Production of a Play for *The Curious Incident of the Dog in the Night-Time*.

Across the year of reporting, TTC were nominated for 37 Swan Awards. The winners of productions from September 2025 onwards will be awarded in September 2026.

### EXTERNAL HIRES AND FUNDRAISING

Hampton Hill Theatre (HHT) continued to be in high demand during 2025/26, hosting 20 visiting companies and a total of 32 shows and events. Hirers included visiting theatre companies, schools, dance academies, community groups and businesses, with a number of new organisations using HHT for the first time.

**Review of activities *(continued)***

**EXTERNAL HIRES AND FUNDRAISING *(continued)***

The programme continued to demonstrate HHT's important role as a cultural and community hub, providing a flexible venue for a wide range of performances and events. In addition to external hires, the theatre further strengthened its community engagement through the hosting of drama clubs and summer camps, providing creative opportunities for children and young people and reinforcing its role as a year-round community resource. The ability to operate the Studio Theatre and Main Auditorium concurrently on the same evenings continued to support increased utilisation of the building and provided additional opportunities for external hires.

During the year, HHT also began to generate additional income through its use as a location for filming. This provided a further revenue stream while making productive use of the theatre's spaces and facilities outside of regular performance activity. The development of these alternative uses forms part of the theatre's ongoing approach to maximising the use of its existing assets and generating additional income to support its charitable objectives.

The 2025/26 fundraising campaign raised £60,865 through donations, sponsorships, and events, enabling vital capital works while sustaining daily operations. The club is deeply grateful to members, friends, corporate donors, and charitable trusts whose generosity made this possible:

| | |
|---|---|
| £27,628 | Donations from Members and Friends of the Club |
| £400 | Donations from several local Companies |
| £8,296 | Gift Aid |
| £352 | Matched funding from corporate sources |
| £2,442 | Donations via local organised lotteries (Easy Fundraising, Get Lucky Local etc.) |
| £20,661 | Special Fundraising events at the theatre incl. NT Live and Santa's Grotto and |
| £1,086 | Donations made during Ticket Booking Checkout |

(NB: income from 'Special Fundraising events' shown in the Annual Accounts as part of Box Office receipts i.e. Ticket Sales (not donations)

**NT Live and Santa's Grotto**

Our 8 screenings of NT Live brought in a total audience of 698:

- Dr Strangelove
- A Streetcar Named Desire
- Inter Alia (2 screenings)
- Mrs Warren's Profession
- The Fifth Step
- Hamlet
- The Audience

Whilst our 2025 Santa's Grotto was 6% down on the previous year there was still a healthy profit of c£8,000. The return of the local commercial grotto at Squires may have affected us. More positively, customer survey feedback received was outstanding resulting from the introduction of a more immersive experience including photos on Santa's Sleigh and a meeting with his Post Mistress proving very popular. The Grotto was staffed entirely by volunteers, with over 50 members contributing their time and energy across the 10-day event. Their dedication was instrumental in creating a joyful and inclusive experience for all who attended.

**Review of activities *(continued)***

**CAPITAL WORKS**

A significant investment was again made in 2025/26, including:

- Main Boiler replacements (1st & 2nd payment tranches)
- Floor covering for the Yardley Room
- A Blu Ray Player & Deck and a large Roller Screen for front of stage projection, enhancing the screening of NT Live filmed events
- Various Lighting equipment, Communications headsets, 2-way radios and cameras
- Bar fridge & Dishwasher
- Various Office digital equipment including mini-computer, monitor & keyboard
- Office chairs.

These works, costing c£96k (2024/25: c£100k), were essential to keep the building safe and operational, also to take advantage of various commercial opportunities to maximize utilization of the building.

**PLANS FOR THE FUTURE**

The past year has marked a significant step forward for Hampton Hill Theatre's (HHT) infrastructure and long-term sustainability. Following a period in which several urgent and critical issues demanded attention, we are pleased to report that all issues have been resolved and the replacement of HHT boilers has now been completed and paid for. The final element of this upgrade, a modern heating control system, will be installed over the coming months. The theatre has never had a proper control system and this will provide greater efficiency and control over our heating.
Progress is also being made on our renewable energy project. Having successfully secured grant funding from the council, plans are advancing for the installation of solar panels and battery storage. Before work can commence, amendments are required to our lease agreement.

While TTC holds the lease, with approximately 100 years remaining, and owns the theatre's contents, the council retains ownership of the HHT and land, meaning substantial alterations require their approval. Discussions are progressing and we are hopeful that installation will be completed before November 2026. The system is expected to reduce our electricity costs by around one third.

With a growing income stream and many of the major infrastructure challenges now addressed, the theatre is returning to a position where the cost of routine maintenance and day-to-day repairs can be met by income. A structured maintenance programme of checks, repair and renewal is now in place, so we should not return to a position of emergency interventions. This places us in a much stronger position financially and supports our goal of becoming fully self-sustaining.

Not all equipment, however, can last indefinitely. The cinema projector used for NT Live screenings, originally purchased second-hand, has recently developed a fault and now requires replacement. Fortunately, the existing lens is compatible with a new projector and is worth more than was originally paid for the projector. While we had hoped to gain a little more service from the equipment, its replacement had always been anticipated as part of longer-term planning.

The building continues to face challenges from increasingly severe weather. Although all roofs are now watertight, occasional periods of intense rainfall have exposed limitations in the current guttering and drainage systems: The only items we have not replaced from the original design. During particularly heavy downpours, the volume of water can overwhelm the existing downpipes. Upgrading these to larger-capacity systems is planned during the coming year.

**PLANS FOR THE FUTURE *(continued)***

HHT must also respond to new legal requirements introduced under the Terrorism (Protection of Premises) Act 2025, commonly known as Martyn's Law. Work is underway to ensure compliance, including the development of improved security measures and enhanced door access controls to better protect audiences, volunteers and staff.

Looking further ahead, a key ambition is the extension of the Garrick Room across the existing flat roof area, effectively doubling the space available for rehearsals and other activities. In addition, with a century remaining on our lease, it may be time to consider the possibility of purchasing the freehold from the council, providing even greater security for the club and independence for future generations.

Overall, HHT is in a stronger position than it has been for some years, with major infrastructure investments completed, ambitious sustainability projects in the pipeline.

**PUBLIC BENEFIT**

The Trustees confirm that they have had full regard to the Charity Commission's guidance on public benefit in all decision-making. TTC remains committed to inclusivity with membership open to all and concessions available for young people and those on low incomes. Ticket pricing is kept affordable, and free or discounted tickets are offered to disadvantaged groups. Theatre occupancy rates remain high, reflecting the wide-ranging community benefit delivered.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Teddington Theatre Club (TTC) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. Trustees are elected annually at the AGM, with interim vacancies filled by majority vote of the Board.

The Board meets monthly and is supported by sub-committees for Backstage and Technical, Bar, and Artistic Programming. New Trustees receive induction information, including governance documents and role descriptions.

**MEMBERS' LIABILITY**

As at 31 March 2026 the charity had 337 full members (31 March 2025: 361). Each full member guarantees to contribute up to 5p to the charity's assets in the event of winding up.

**RESERVES POLICY**

Unrestricted free net current assets at 31 March 2026 stand at £271,725 (2025 - £247,663) which is in excess of the £150,000 level set by the Trustees. Due to the current business model, the ongoing capital project programme over the next two years (2026/27 to 2027/87) is focused only on essential works. TTC's reserves will test the new reserve policy level during these years, and in this knowledge the Trustees continue to develop and implement new ways to maintain the reserves on a sound footing over the periods of high outgoings.

**GOING CONCERN**

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**TEDDINGTON THEATRE CLUB LIMITED**

## TRUSTEES' REPORT
## FOR THE YEAR ENDED 31 MARCH 2026

### TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of Teddington Theatre Club Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period in preparing these 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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.

### INDEPENDENT EXAMINER

At the Annual General Meeting to be held on 3 October 2026 a resolution will be proposed to appoint Mr S P F Howell of TC Group, The Granary, Hones Yard, Waverley Lane, Farnham, GU9 8BB as Independent Examiner for the year ending 31 March 2027.

Signed on behalf of the Trustees

**R E Cole - Company Secretary**

Date: 2026

**Charity Registered Number: 257265**

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TEDDINGTON THEATRE CLUB LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2026 which are set out on pages 10 to 19.

### RESPONSIBILITES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

…….

Mr S P F Howell, FCCA

TC Group
The Granary
Hones Yard
Waverley Lane
Farnham
Surrey
GU9 8BB

Date: …….

**TEDDINGTON THEATRE CLUB LIMITED**

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2026

| | Note | Unrestricted funds £ | Restricted funds £ | **2026 Total funds £** | 2025 Total funds £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | **3** | 69,074 | - | **69,074** | 48,367 |
| Other trading activities | **4** | 376,070 | - | **376,070** | 323,592 |
| Investments | **5** | 3,585 | - | **3,585** | 5,095 |
| **Total** | | 448,729 | - | **448,729** | 377,054 |
| **Expenditure on:** | | | | | |
| Raising funds | **6** | (60,223) | - | **(60,223)** | (51,904) |
| Charitable Activities | **7** | (289,275) | (18,509) | **(307,784)** | (309,817) |
| Other | **10** | (12,608) | - | **(12,608)** | (12,052) |
| **Total** | | (362,106) | (18,509) | **(380,615)** | (373,773) |
| **Net income/(expenditure)** | | 86,623 | (18,509) | **68,114** | 3,281 |
| **Transfers between funds** | | - | - | **-** | - |
| **Net Movement in Funds** | | 86,623 | (18,509) | **68,114** | 3,281 |
| **Reconciliation of Funds:** | | | | | |
| Total funds brought forward | | **633,872** | **1,730,876** | **2,364,748** | 2,361,457 |
| **Total funds carried forward** | | **720,495** | **1,712,367** | **2,432,862** | 2,364,748 |

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 12 to 19 form an integral part of these financial statements.

**TEDDINGTON THEATRE CLUB LIMITED**

## BALANCE SHEET
## AS AT 31st MARCH 2026

| | Note | 2026 | 2025 |
|---|---|---|---|
| | | £ | £ |
| **Fixed assets** | | | |
| Tangible assets | 15 | **2,240,366** | 2,196,423 |
| **Current assets** | | | |
| Stocks | | **4,854** | 3,667 |
| Debtors | 16 | **35,250** | 39,139 |
| Cash at bank and in hand | | **231,621** | 204,857 |
| Total Current Assets | | **271,725** | 247,663 |
| **Liabilities** | | | |
| Creditors: Amounts Falling Due Within One Year | 17 | **(79,229)** | (79,338) |
| Net Current (Liabilities)/Assets | | **192,496** | 168,325 |
| Total Assets Less Current Liabilities | | **2,432,862** | 2,364,748 |
| Creditors: Amounts Falling Due After More Than One Year | | **-** | - |
| **Net Assets** | | **2,432,862** | 2,364,748 |
| **Funds of The Charity:** | | | |
| **Restricted Funds** | 18 | **1,712,367** | 1,730,876 |
| **Unrestricted Funds** | 18 | **720,495** | 633,872 |
| **Total Funds** | | **2,432,862** | 2,364,748 |

For the year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on …… and are signed on their behalf by

…….. ……..

**Mrs S Halsey** **Mr I Wyatt BSc FCA**

Company registration number: 00939448

The notes on pages 12 to 19 form an integral part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2026

### 1 ACCOUNTING POLICIES

**Basis of Accounting**
Teddington Theatre Club Limited is a charitable company registered in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to an amount not exceeding 5 pence per member of the charity. The registered office is Hampton Hill Theatre, 90 High Street, Hampton Hill, Hampton, Middlesex, TW12 1NY.

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)(issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Teddington Theatre Club 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(s).

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**Going concern**
After making enquiries and reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees consider the going concern basis appropriate and continue to adopt this basis in preparing the annual report and financial statements.

**Fund accounting**
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives 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 funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Investment income, gains and losses are allocated to the appropriate fund.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2026

### 1 ACCOUNTING POLICIES *(continued)*

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

**Tangible fixed assets**
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives as follows:

| | |
|---|---|
| Theatre building | - over the term of the lease |
| Theatre equipment | - 10% straight line |
| Office equipment | - 20% straight line |

**Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**
The charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

**Cash at Bank and in hand**
Cash at bank and 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.

**Creditors and provisions**
Creditors and provisions are recognised where the charitable company 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 discount due.

**Financial instruments**
The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2026

### 1 ACCOUNTING POLICIES *(continued)*

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction Is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including creditors, that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 2 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees, there are no significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect in the amounts recognised in the financial statements.

### 3 Income from donations and legacies

| | **2026** | 2025 |
|---|---|---|
| | **£** | £ |
| Donations | **34,243** | 23,929 |
| Subscriptions and general income | **34,331** | 23,609 |
| Grants received | **500** | 829 |
| | **69,074** | 48,367 |

Income from donations and legacies was £69,074 (2025 - £48,367) of which £nil (2025 - £nil) was attributable to restricted and £69,074 (2025 - £48,367) was attributable to unrestricted funds.

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2026

**4 Income from other trading activities**

| | 2026 | 2025 |
|---|---|---|
| | **£** | £ |
| Community hires | **13,564** | 12,185 |
| Box office | **159,452** | 130,983 |
| Bar takings | **85,297** | 80,292 |
| Theatre hire | **117,757** | 100,132 |
| | **376,070** | 323,592 |

Income from other trading activities was £376,070 (2025 - £323,592) of which £nil (2025 - £nil) was attributable to restricted and £376,070 (2025 - £323,592) was attributable to unrestricted funds.

**5 Investment income**

| | 2026 | 2025 |
|---|---|---|
| | **£** | £ |
| Bank interest received | **3,585** | 5,095 |

Income from investment income was £3,585 (2025 - £5,095) of which £nil (2025 - £nil) was attributable to restricted and £3,585 (2025 - £5,095) was attributable to unrestricted funds.

**6 Raising funds**

| | 2026 | 2025 |
|---|---|---|
| | **£** | £ |
| Bar purchases | **27,744** | 28,302 |
| Catering | **295** | - |
| Management charge | **32,184** | 23,602 |
| | **60,223** | 51,904 |

Expenditure on raising funds was £60,223 (2025 - £51,904) of which £nil (2025 - £nil) was attributable to restricted and £60,223 (2025 - £51,904) was attributable to unrestricted funds.

**7 Expenditure on charitable activities**

| | Note | 2026 | 2025 |
|---|---|---|---|
| | | **£** | £ |
| Theatre running costs | **8** | **300,986** | 304,363 |
| Governance costs | **9** | **6,798** | 5,454 |
| | | **307,784** | 309,817 |

Expenditure on charitable activities was £307,784 (2025 - £309,817) of which £18,509 (2025 - £18,509) was attributable to restricted and £289,275 (2025 - £291,308) was attributable to unrestricted funds.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

### 8 Analysis of theatre running costs

| | Unrestricted funds £ | Restricted funds £ | Total funds 2026 £ | Total funds 2025 £ |
|---|---|---|---|---|
| Service charge | 1,267 | - | **1,267** | 665 |
| Water rates | 2,169 | - | **2,169** | 1,969 |
| Light and heat | 29,833 | - | **29,833** | 29,380 |
| Insurance | 12,819 | - | **12,819** | 12,610 |
| Maintenance | 16,758 | - | **16,758** | 14,205 |
| Theatre hire | 42,373 | - | **42,373** | 45,381 |
| Theatre building maintenance | 75,518 | - | **75,518** | 86,989 |
| Cleaning | 18,081 | - | **18,081** | 14,716 |
| Production costs | 21,121 | - | **21,121** | 17,910 |
| General expenses | 1,079 | - | **1,079** | 2,060 |
| Box office running costs | 12,994 | - | **12,994** | 11,601 |
| Publicity costs | 15,085 | - | **15,085** | 18,880 |
| Theatre building and equipment depreciation | 33,380 | 18,509 | **51,889** | 47,997 |
| | 282,477 | 18,509 | **300,986** | 304,363 |

### 9 Analysis of governance costs

| | 2026 £ | 2025 £ |
|---|---|---|
| Independent examiners fee | **2,923** | 2,858 |
| Legal and professional fees | **3,875** | 2,596 |
| **Total** | **6,798** | 5,454 |

### 10 Other expenditure

| | Unrestricted funds £ | Total funds 2026 £ | Total funds 2025 £ |
|---|---|---|---|
| General expenses | 1,107 | **1,107** | 73 |
| Telephone | 3,791 | **3,791** | 3,140 |
| Print, post and stationery | 156 | **156** | 421 |
| Bank charges | 7,255 | **7,255** | 8,274 |
| Office equipment depreciation | 299 | **299** | 144 |
| | 12,608 | **12,608** | 12,052 |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

### 11 Net income/(expenditure) for the year

| | 2026 | 2025 |
|---|---|---|
| **This is stated after charging:** | **£** | £ |
| Depreciation – Owned Assets | **52,188** | 48,141 |
| Independent examination fee | **1,000** | 1,000 |
| Non audit services | **1,923** | 1,800 |

### 12 Staff costs and numbers

During the year, the charity had nil employees (2025 – nil).

### 13 Trustees' remuneration and benefits

The Trustees received £nil for services rendered during the year (2025 – £nil).

None of the Trustees were reimbursed for any expenses during the year (2025 - £nil).

### 14 Related party transactions

No donations were received in the year from trustees (2025 - £1,036 from two trustees).

During the year, six members (including one trustee) each loaned the charity £2,000 to assist with the purchase of some screens. These amounts will be fully repaid by the charity. At the year-end, each member is owed £1,500.

The members have been paid £117,967 (2025 - £111,553) for general maintenance of the theatre and supervision while the theatre was hired to third parties. Of this amount, £15,361 (2025 - £25,550) was paid to members who are related to trustees.

### 15 Tangible assets

| | Theatre Building | Theatre Equipment | Office Equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost:** | | | | |
| At 1 April 2025 | **2,590,442** | **488,048** | **15,703** | **3,094,193** |
| Additions | **59,634** | **35,722** | **775** | **96,131** |
| **At 31 March 2026** | **2,650,076** | **523,770** | **16,478** | **3,190,324** |
| **Depreciation:** | | | | |
| At 1 April 2025 | **542,122** | **340,304** | **15,344** | **897,770** |
| Charge for the year | **22,606** | **29,283** | **299** | **52,188** |
| **At 31 March 2026** | **564,728** | **369,587** | **15,643** | **949,958** |
| **NET BOOK VALUE:** | | | | |
| **At 31 March 2026** | **2,085,348** | **154,183** | **835** | **2,240,366** |
| **At 31 March 2025** | 2,048,320 | 147,744 | 359 | 2,196,423 |

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2026

### 16 Debtors

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade debtors | **1,582** | 8,364 |
| Other debtors | **7,639** | 8,723 |
| Prepayments and accrued income | **26,029** | 22,052 |
| | **35,250** | 39,139 |

### 17 Creditors: amounts falling due within one year

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade creditors | **18,954** | 21,981 |
| Other taxation and social security | **8,617** | 4,788 |
| Other creditors | **22,223** | 13,810 |
| Accruals and deferred income | **29,435** | 38,759 |
| | **79,229** | 79,338 |

### 18 Analysis of charitable funds

**Analysis of movement in unrestricted funds**

| | Balance 1 April 2025 | Income | Expenditure | Transfer | Balance 31 Mar 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General fund | **633,872** | **448,729** | **(362,106)** | **-** | **720,495** |

**Analysis movement in unrestricted funds – previous year**

| | Balance 1 April 2024 | Income | Expenditure | Transfer | Balance 31 Mar 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General fund | **612,082** | **377,054** | **(355,264)** | **-** | **633,872** |

The General Fund represents funds available for the Charity's purposes as set out in the governing documents of the charity.

**Analysis movement in restricted funds**

| | Balance 1 April 2025 | Income | Expenditure | Transfer | Balance 31 Mar 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Restricted funds | **1,730,876** | **-** | **(18,509)** | **-** | **1,712,367** |

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2026

**18 Analysis of charitable funds *(continued)***

**Analysis movement in restricted funds – previous year**

| | Balance 1 April 2024 | Income | Expenditure | Transfer | Balance 31 Mar 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Restricted funds | **1,749,385** | **-** | **(18,509)** | **-** | **1,730,876** |

The Restricted funds represents the net book value of the leasehold theatre, theatre equipment and office equipment which are purchased with the use of funds from a specific lottery grant and specific donations received, and cash held for restricted purposes.

**19 Analysis of net assets between funds**

| | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Fixed assets** | 527,999 | 1,712,367 | 2,240,366 |
| **Cash at bank and in hand** | 231,621 | - | 231,621 |
| **Current assets** | 40,104 | - | 40,104 |
| **Current liabilities** | (79,229) | - | (79,229 |
| **At 31 March 2026** | **720,495** | **1,712,367** | **2,432,862** |

**Analysis of net assets between funds – previous year**

| | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Fixed assets** | 465,547 | 1,730,876 | 2,196,423 |
| **Cash at bank and in hand** | 204,857 | - | 204,857 |
| **Current assets** | 42,806 | - | 42,806 |
| **Current liabilities** | (79,338) | - | (79,338) |
| **At 31 March 2025** | **633,872** | **1,730,876** | **2,364,748** |