

Charity number: 5131831  
Company number: 10113036  
(England and Wales)

Bacup Royal Court Theatre Group Ltd  
Report of the Trustees and Unaudited Financial Statements  
For the year ended 31 December 2023

Bacup Royal Court Theatre Group Ltd  
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For the year ended 31 December 2023

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Bacup Royal Court Theatre Group Ltd  
Report of the Trustees  
For the year ended 31 December 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objects of the Charity are to educate, inform the public in the dramatic and operatic arts and to further the development of public appreciation and taste in said arts. To promote the youth within the general community in the production of dramatic, operatic and musical arts. To provide an inclusive facility for the public to be part of a community group and be able to use and develop various skills. To provide aid for the public benefit urban and/or rural regeneration in areas of social and economic deprivation and in particular in the OL13 area ("the area of benefit") by the following means:

- a. To raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation and otherwise.
- b. To donate such funds to other charitable body as surplus profits allow as the Trustees may decide
- c. To do all such things as shall further the objects of the charity including but not exclusively:
  - I. The advancement of education, training or retraining, particularly amongst the young the unemployed people, those who may be social disenfranchised and those with special needs. By providing unemployed people with work experience in the world. By providing an escape from poverty
  - II. The maintenance and preservation of an historical building which is a community asset for the people of Rossendale and the only facility of its kind in the locality. Thereby increasing and improving the provision of public amenities by making the building available for other community and charitable events

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Bacup Royal Court Theatre Group Ltd  
Report of the Trustees Continued  
For the year ended 31 December 2023

## **ACHIEVEMENTS AND PERFORMANCE**

### **Significant activities**

#### **Principal Activities During 2023**

The start of 2023 started with a Pantomime Jack and the Beanstalk which was the most successful of all time even surpassing the previous year for revenue.

Our youth section Bytes has continued to be stable and continues to grow. Our Bests Group unfortunately had to close for a few months due to the poor health of its leader but returned in October to continue its good work with the children.

Our adults also produced 2 shows this year Murdered to Death and Calendar Girls both of which were well received.

Our professional shows have been:

Made in Tennessee Country Show

Elton John Tribute

Rod Stewart Tribute

Flash Queen Tribute

Navi

Women in Rock

Fleetwood Bac

Desperados

The Drifters

Country Superstars

Legends of American Country

Tom Jones Tribute

George Michael

We have had a very poor year overall with ticket sales for shows being poor on the whole, with some of the professional shows cancelling due to low ticket sales.

Obviously we are based in a relatively poor area and the general cost of living crisis has hit the area particularly bad. This has not helped in ticket sales, coupled with the fact that the professional shows have been increasing their ticket prices to cover their increased expenses, which has resulted in a perfect storm.

Added to this the massive increase in our utility costs this year our profits have been substantially reduced.

We are hoping to turn this around this year with a better selection of acts and much improved marketing, but we will need to display prudent financial management in all areas of the business, with spend on the building being restricted to essential maintenance rather than improvements, and all other expenditure being restricted to essential spend.

We continue to provide a range of volunteering opportunities in a wide range of areas for the local community.

## **FINANCIAL REVIEW**

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The society is governed by rules adopted on the 9th January 2016 and as amended on the 6th November 2017

### **Pay policy for senior staff**

Bacup Royal Court Theatre Limited is a registered charity with no paid staff. All work at all levels is done by volunteers for no reward or payment of any kind.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Bacup Royal Court Theatre Group Ltd
<b>Charity registration number</b>	5131831
<b>Company registration number</b>	10113036
<b>Principal address</b>	Bacup Royal Court Theatre

Bacup Royal Court Theatre Group Ltd  
Report of the Trustees Continued  
For the year ended 31 December 2023

Rochdale Road  
Bacup  
Lancashire  
OL13 9NR

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Regina Arkwright  
(Appointed: 08 April 2016)  
Nicholas William Daye  
(Appointed: 08 April 2016)  
Guy Douglas Gibbs  
(Appointed: 08 April 2016)  
Robert John Hames  
(Appointed: 08 April 2016)  
Gary Haworth  
(Appointed: 03 January 2019)  
Janice Purslow  
(Appointed: 08 April 2016)  
Stephen Michael Woods  
(Appointed: 03 January 2019)  
Paul Ashworth  
(Appointed: 01 October 2023)  
Colin Cropper  
(Appointed: 01 October 2023)  
James Jeremiah Goulding  
(Appointed: 01 October 2023)  
Gill Pearson  
(Appointed: 01 October 2023)

**Independent examiners**

Accountancy & Business Solutions  
Briarfield  
Cross Stone Road  
Todmorden  
Lancashire  
OL14 8RA

Approved by the Board of Trustees and signed on its behalf by

.....  
Gary Haworth

14 March 2024

Bacup Royal Court Theatre Group Ltd  
Independent Examiners Report to the Trustees  
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

.....

Accountancy & Business Solutions  
Briarfield  
Cross Stone Road  
Todmorden  
Lancashire  
OL14 8RA

14 March 2024

Bacup Royal Court Theatre Group Ltd  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 December 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	16,668	18,209
Charitable activities	3	203	334
Other trading activities	4	146,361	208,487
Other income		4,570	1,710
<b>Total</b>		<b>167,802</b>	<b>228,740</b>
<b>Expenditure on:</b>			
Raising funds	5	(160,456)	(184,016)
Charitable activities	6/7	(600)	(600)
<b>Total</b>		<b>(161,056)</b>	<b>(184,616)</b>
<b>Net income</b>		<b>6,746</b>	<b>44,124</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		191,897	147,773
<b>Total funds carried forward</b>		<b>198,643</b>	<b>191,897</b>

Bacup Royal Court Theatre Group Ltd  
Statement of Financial Position  
As at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	106,555	103,466
		<b>106,555</b>	<b>103,466</b>
<b>Current assets</b>			
Debtors	14	1,274	310
Cash at bank and in hand		92,932	89,732
		<b>94,206</b>	<b>90,042</b>
<b>Creditors: amounts falling due within one year</b>	15	(2,118)	(1,611)
<b>Net current assets</b>		<b>92,088</b>	<b>88,431</b>
<b>Total assets less current liabilities</b>		<b>198,643</b>	<b>191,897</b>
<b>Net assets</b>		<b>198,643</b>	<b>191,897</b>
<b>The funds of the charity</b>			
Unrestricted income funds	16	198,643	191,897
<b>Total funds</b>		<b>198,643</b>	<b>191,897</b>

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

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

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

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Robert John Hames  
Trustee

14 March 2024



Bacup Royal Court Theatre Group Ltd  
Notes to the Financial Statements  
For the year ended 31 December 2023

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Bacup Royal Court Theatre Group Ltd 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).

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### Funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipment	15% Reducing balance
Fixtures & Fittings	15% Reducing balance

## 2. Income from donations and legacies

	2023	2022
	£	£
<b>Unrestricted funds</b>		
Donations received	7,398	2,158
Grants received	3,500	10,167
Subscriptions received	5,770	5,529
Sponsorships received	-	355
	<b>16,668</b>	<b>18,209</b>

## 3. Income from charitable activities

	2023	2022
	£	£
<b>Unrestricted funds</b>		
<i>Activity 2</i>		
Fund Raising	203	334

Bacup Royal Court Theatre Group Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 December 2023

**4. Income earned from other activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Ticket And Programme Sales	115,408	160,625
Bar And Coffee	29,046	45,788
Toy Sales	-	1,150
Raffles	1,907	924
	<b>146,361</b>	<b>208,487</b>

**5. Expenditure on other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Ticket And Programme Sales	86,908	116,893
Bar And Coffee	12,905	21,374
Raffles	47	-
Support costs	60,596	45,749
	<b>160,456</b>	<b>184,016</b>

**6. Costs of charitable activities by fund type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Support costs	600	600

**7. Costs of charitable activities by activity type**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Activity 1	600	600

**8. Analysis of support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Governance costs	61,196	46,349

Bacup Royal Court Theatre Group Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 December 2023

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	11,117	10,837
Accountancy fees	600	600
	<u>          </u>	<u>          </u>

**10. Staff costs and emoluments**

	<b>2023</b>	<b>2022</b>
Staff	0	0
	<u>          </u>	<u>          </u>
	<b>0</b>	<b>0</b>

**12. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**13. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Buildings</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 January 2023	35,400	74,185	40,731	150,316
Additions	-	351	13,856	14,207
At 31 December 2023	<u><b>35,400</b></u>	<u><b>74,536</b></u>	<u><b>54,587</b></u>	<u><b>164,523</b></u>
<b>Depreciation</b>				
At 01 January 2023	-	33,665	13,185	46,850
Charge for year	-	6,118	5,000	11,118
At 31 December 2023	<u>-</u>	<u><b>39,783</b></u>	<u><b>18,185</b></u>	<u><b>57,968</b></u>
<b>Net book values</b>				
At 31 December 2023	<u><b>35,400</b></u>	<u><b>34,753</b></u>	<u><b>36,402</b></u>	<u><b>106,555</b></u>
At 31 December 2022	<u><b>35,400</b></u>	<u><b>40,520</b></u>	<u><b>27,546</b></u>	<u><b>103,466</b></u>

Bacup Royal Court Theatre Group Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 December 2023

**14. Debtors**

	2023 £	2022 £
<b>Amounts due within one year:</b>		
Other debtors	1,274	310
	<u><b>1,274</b></u>	<u><b>310</b></u>

**15. Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	1,228	1,011
Other creditors	290	-
Accruals and deferred income	600	600
	<u><b>2,118</b></u>	<u><b>1,611</b></u>

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/01/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2023 £
<i>General</i>				
General	191,897	167,802	(161,056)	198,643
	<u><b>191,897</b></u>	<u><b>167,802</b></u>	<u><b>(161,056)</b></u>	<u><b>198,643</b></u>

**Unrestricted Funds - Previous year**

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
<i>General</i>				
General	147,773	228,740	(184,616)	191,897
	<u><b>147,773</b></u>	<u><b>228,740</b></u>	<u><b>(184,616)</b></u>	<u><b>191,897</b></u>

**Purpose of unrestricted Funds**

General

To provide income to meet the objectives of the charity.

Bacup Royal Court Theatre Group Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 December 2023

**Purpose of restricted funds**

Back Room Renovation

To renovate the back room of the theatre to make it a more usable space.

**17. Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
<i>General</i>			
General	106,555	92,088	198,643
	<b>106,555</b>	<b>92,088</b>	<b>198,643</b>
<b>Previous year</b>			
	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
<i>General</i>			
General	103,466	88,431	191,897
	<b>103,466</b>	<b>88,431</b>	<b>191,897</b>

Bacup Royal Court Theatre Group Ltd  
Detailed Statement of Financial Activities  
For the year ended 31 December 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	7,398	2,158
Grants receivable	3,500	10,167
Subscriptions	5,770	5,529
Sponsorships	-	355
	<b>16,668</b>	<b>18,209</b>
<b>Charitable activities</b>		
Fund Raising (Activity 2)	203	334
	<b>203</b>	<b>334</b>
<b>Other trading activities</b>		
Ticket And Programme Sales	115,408	160,625
Income from Bar And Coffee	29,046	45,788
Income from Toy Sales	-	1,150
Income from Raffles	1,907	924
	<b>146,361</b>	<b>208,487</b>
<b>Other income</b>		
Theatre Hire	3,440	1,710
Miscellaneous Income	1,130	-
	<b>4,570</b>	<b>1,710</b>
<b>Total incoming resources</b>	<b>167,802</b>	<b>228,740</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Ticket And Programme Sales	(86,908)	(116,893)
Cost of Bar And Coffee	(12,905)	(21,374)
Cost of Raffles	(47)	-
	<b>(99,860)</b>	<b>(138,267)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Governance costs	(60,596)	(45,749)
Governance costs (Activity 1)	(600)	(600)
	<b>(61,196)</b>	<b>(46,349)</b>
<b>Total resources expended</b>	<b>(161,056)</b>	<b>(184,616)</b>
<b>Net Income</b>	<b>6,746</b>	<b>44,124</b>