

ROCHDALE MUSICAL THEATRE COMPANY

England & Wales · Charity number 1203467

Details

Status Registered

Legal form Charitable company

Company number [11680079](#)

Registered 2023-06-08

Register [View on the Charity Commission register](#)

Contact

Address 7 Smithy Fold
Rochdale
OL12 7NS

Phone 07881624172

Email enquires@rochdalemtc.co.uk

Activities

Objects: A) TO EDUCATE THE PUBLIC IN THE DRAMATIC OR OPERATIC ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION OF THE SAID ARTS, AND B) TO SUPPORT FINANCIALLY OR OTHERWISE SUCH CHARITABLE INSTITUTION, INSTITUTIONS, PURPOSE OR PURPOSES AS THE SOCIETY THROUGH ITS GENERAL COMMITTEE SHALL DETERMINE FROM TIME TO TIME.

Activities: Presentation of Musical Shows

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Lancashire
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£59,867	£63,087	-	-
2024-06-30	£53,132	£47,433	-	-

Trustees

Name	Role	Appointed
DAVID HEATON	Chair	2018-11-15
David Edwards		2019-06-28
GRANT HINDLE		2018-11-15
KATHRYN MEREDITH		2018-11-15
Philippa Jepsen		2025-06-16
Will Main		2025-06-16
ruth parkinson		2021-11-15

ROCHDALE MUSICAL THEATRE COMPANY

England & Wales - Charity number 1203467

Accounts

REGISTERED COMPANY NUMBER: 11680079 (England and Wales)
REGISTERED CHARITY NUMBER: 1203467

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025
FOR
ROCHDALE MUSICAL THEATRE COMPANY**

ROCHDALE MUSICAL THEATRE COMPANY

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FOR THE YEAR ENDED 30 JUNE 2025**

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ROCHDALE MUSICAL THEATRE COMPANY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2025**

TRUSTEES

D Edwards
D Heaton
G Hindle
Mrs P A Mchale (resigned 16.6.25)
Mrs K Meredith
R M Parkinson
R J Barber (resigned 16.6.25)
Mrs P Jepsen Director (appointed 16.6.25)
W Main Director (appointed 16.6.25)

REGISTERED OFFICE

7 Smithy Fold
Cutgate
Rochdale
Lancashire
OL12 7NS

REGISTERED COMPANY NUMBER 11680079 (England and Wales)

REGISTERED CHARITY NUMBER 1203467

INDEPENDENT EXAMINER

TC Group
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Society are to educate the public in the dramatic or operatic arts and to further the development of public appreciation of the said arts, and to support financially or otherwise such charitable institution, institutions, purpose or purposes as the Society through its general committee shall determine from time to time.

In order to further its objects, the society has adopted the policy of staging at least one production each year, drawn from the established repertoire of light opera and musical shows.

Significant activities

The charity put on one show during the year, Shrek, which was very well received and a successful production for the charity. A deficit of £3,220 was made due to the costs of the set being high. This deficit was covered by unrestricted funds brought forward.

The trustees believe that the production helped the cast and audience to more fully understand and appreciate the show.

The charity benefited from intangible income to the extent that the members and volunteers provided the cast, front of house staff and backstage maintenance of scenery, props and wardrobe for the productions staged, free of charge.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefits and fee charging.

The society relies on grants and the income from fees and charges to cover its costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the society's productions for those on low incomes.

The strategies employed to achieve the charity's aims and objectives include:

Presenting a broad range of operatic theatre productions

Providing facilities and opportunities for a broad range of people to get involved in the arts activity

FINANCIAL REVIEW

Investment policy and objectives

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

Reserves policy

It is the policy of the charity to try to maintain unrestricted funds, which are free reserves of the charity, at a level of £20,000 being the approximate costs for the production of a show over a twelve month period. This ensures there should always be sufficient working capital to put on a show should it generate no advance revenue. Reserves at 30 June 2025 were £14,587 which represented unrestricted and free reserves of the charity. These were below the required level and the trustees are monitoring future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity obtained formal registration with the Charity Commission on 8 June 2023 which confirmed the transfer of activities and funds from the unincorporated charity.

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:



Mrs K Meredith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE MUSICAL THEATRE COMPANY**

Independent examiner's report to the trustees of Rochdale Musical Theatre Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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



Vivien Hill FCA

TC Group
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

31 March 2026

ROCHDALE MUSICAL THEATRE COMPANY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,457	2,488
Charitable activities			
Cost of shows staged		44,763	47,378
Other trading activities	2	11,381	3,119
Investment income	3	266	147
Total		<u>59,867</u>	<u>53,132</u>
EXPENDITURE ON			
Raising funds		2,030	1,978
Charitable activities			
Cost of shows staged	4	61,057	45,925
Total		<u>63,087</u>	<u>47,903</u>
NET INCOME/(EXPENDITURE)		(3,220)	5,229
RECONCILIATION OF FUNDS			
Total funds brought forward		17,807	12,578
TOTAL FUNDS CARRIED FORWARD		<u><u>14,587</u></u>	<u><u>17,807</u></u>

The notes form part of these financial statements

ROCHDALE MUSICAL THEATRE COMPANY (REGISTERED NUMBER: 11680079)

**BALANCE SHEET
30 JUNE 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	288	157
CURRENT ASSETS			
Stocks	11	350	810
Debtors	12	110	185
Cash at bank and in hand		14,524	18,390
		<u>14,984</u>	<u>19,385</u>
CREDITORS			
Amounts falling due within one year	13	(685)	(1,735)
		<u>14,299</u>	<u>17,650</u>
NET CURRENT ASSETS			
		<u>14,587</u>	<u>17,807</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>14,587</u>	<u>17,807</u>
NET ASSETS			
		<u>14,587</u>	<u>17,807</u>
FUNDS	14		
Unrestricted funds		14,587	17,807
TOTAL FUNDS		<u>14,587</u>	<u>17,807</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

ROCHDALE MUSICAL THEATRE COMPANY (REGISTERED NUMBER: 11680079)

**BALANCE SHEET - continued
30 JUNE 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:



D Heaton - Trustee



K Meredith - Trustee

The notes form part of these financial statements

ROCHDALE MUSICAL THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

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 corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,788	2,130
Sale of goods	7,593	989
	<u>11,381</u>	<u>3,119</u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

3. INVESTMENT INCOME		2025	2024
		£	£
Deposit account interest		<u>266</u>	<u>147</u>
4. CHARITABLE ACTIVITIES COSTS			
	Direct	Support	
	Costs (see	costs (see	
	note 5)	note 6)	Totals
	£	£	£
Cost of shows staged	<u>60,481</u>	<u>576</u>	<u>61,057</u>
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		2025	2024
		£	£
Cost of shows staged		56,159	40,651
Subscriptions and publications		385	906
Stationery and telephone		449	352
Insurance		942	1,126
Miscellaneous		79	72
Wix Charges		2,284	2,248
Depreciation		<u>183</u>	<u>78</u>
		<u>60,481</u>	<u>45,433</u>
6. SUPPORT COSTS			Governance
			costs
			£
Cost of shows staged			<u>576</u>
Support costs, included in the above, are as follows:			
		2025	2024
		Cost of	Total
		shows	activities
		staged	£
		£	
Accountancy fees		<u>576</u>	<u>492</u>
7. NET INCOME/(EXPENDITURE)			
Net income/(expenditure) is stated after charging/(crediting):			
		2025	2024
		£	£
Depreciation - owned assets		<u>183</u>	<u>78</u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,488
Charitable activities	
Cost of shows staged	47,378
Other trading activities	3,119
Investment income	147
Total	<u>53,132</u>
 EXPENDITURE ON	
Raising funds	1,978
Charitable activities	
Cost of shows staged	45,925
Total	<u>47,903</u>
 NET INCOME	 5,229
 RECONCILIATION OF FUNDS	
Total funds brought forward	12,578
 TOTAL FUNDS CARRIED FORWARD	 <u><u>17,807</u></u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

10. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 July 2024

301

Additions

314

At 30 June 2025

615

DEPRECIATION

At 1 July 2024

144

Charge for year

183

At 30 June 2025

327

NET BOOK VALUE

At 30 June 2025

288

At 30 June 2024

157

11. STOCKS

2025

2024

£

£

Stocks

350

810

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Prepayments and accrued income

110

185

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Accruals and deferred income

685

1,735

14. MOVEMENT IN FUNDS

At 1.7.24
£

Net
movement
in funds
£

At
30.6.25
£

Unrestricted funds

General fund

17,807

(3,220)

14,587

TOTAL FUNDS

17,807

(3,220)

14,587

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2025**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,867	(63,087)	(3,220)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>59,867</u></u>	<u><u>(63,087)</u></u>	<u><u>(3,220)</u></u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	12,578	5,229	17,807
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>12,578</u></u>	<u><u>5,229</u></u>	<u><u>17,807</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,132	(47,903)	5,229
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>53,132</u></u>	<u><u>(47,903)</u></u>	<u><u>5,229</u></u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

ROCHDALE MUSICAL THEATRE COMPANY

England & Wales - Charity number 1203467

Accounts

REGISTERED COMPANY NUMBER: 11680079 (England and Wales)
REGISTERED CHARITY NUMBER: 1203467

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024
FOR
ROCHDALE MUSICAL THEATRE COMPANY**

ROCHDALE MUSICAL THEATRE COMPANY

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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ROCHDALE MUSICAL THEATRE COMPANY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2024**

TRUSTEES	D Edwards D Heaton G Hindle Mrs P A Mchale Mrs K Meredith Miss L Bates (resigned 21.9.23) R M Parkinson R J Barber
REGISTERED OFFICE	7 Smithy Fold Cutgate Rochdale Lancashire OL12 7NS
REGISTERED COMPANY NUMBER	11680079 (England and Wales)
REGISTERED CHARITY NUMBER	1203467
INDEPENDENT EXAMINER	Wyatt Morris Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024**

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 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Society are to educate the public in the dramatic or operatic arts and to further the development of public appreciation of the said arts, and to support financially or otherwise such charitable institution, institutions, purpose or purposes as the Society through its general committee shall determine from time to time.

In order to further its objects, the society has adopted the policy of staging at least one production each year, drawn from the established repertoire of light opera and musical shows.

Significant activities

The charity put on one show during the year, Beauty and the Beast, which was very well received and a successful production generating a surplus to be carried forward for future productions.

The trustees believe that the production helped the cast and audience to more fully understand and appreciate the show..

The charity benefited from intangible income to the extent that the members and volunteers provided the cast, front of house staff and backstage maintenance of scenery, props and wardrobe for the productions staged, free of charge.

The charity obtained formal registration with the charity commission on 8 June 2023 which confirmed the transfer of activities and funds from the unincorporated charity.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefits and fee charging.

The society relies on grants and the income from fees and charges to cover its costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the society's productions for those on low incomes.

The strategies employed to achieve the charity's aims and objectives include:

Presenting a broad range of operatic theatre productions

Providing facilities and opportunities for a broad range of people to get involved in the arts activity

FINANCIAL REVIEW

Investment policy and objectives

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

Reserves policy

It is the policy of the charity to try to maintain unrestricted funds, which are free reserves of the charity, at a level of £20,000 being the approximate costs for the production of a show over a twelve month period. This ensures there should always be sufficient working capital to put on a show should it generate no advance revenue. Reserves at 30 June 2024 were below the required level and the trustees are monitoring future activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Approved by order of the board of trustees on 21 February 2025 and signed on its behalf by:

Mrs K Meredith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROCHDALE MUSICAL THEATRE COMPANY**

Independent examiner's report to the trustees of Rochdale Musical Theatre Company ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

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

Miss P. A. Richards. F.C.A., D.Ch.A.

Wyatt Morris Golland Ltd
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

21 February 2025

ROCHDALE MUSICAL THEATRE COMPANY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		2,488	2,568
Charitable activities			
Cost of shows staged		47,378	37,519
Other trading activities	2	3,119	3,177
Investment income	3	147	-
Total		<u>53,132</u>	<u>43,264</u>
EXPENDITURE ON			
Raising funds		1,978	2,236
Charitable activities			
Cost of shows staged	4	45,925	36,179
Total		<u>47,903</u>	<u>38,415</u>
NET INCOME		5,229	4,849
RECONCILIATION OF FUNDS			
Total funds brought forward		12,578	7,729
TOTAL FUNDS CARRIED FORWARD		<u><u>17,807</u></u>	<u><u>12,578</u></u>

The notes form part of these financial statements

ROCHDALE MUSICAL THEATRE COMPANY (REGISTERED NUMBER: 11680079)

BALANCE SHEET

30 JUNE 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	157	-
CURRENT ASSETS			
Stocks	11	810	-
Debtors	12	185	1,699
Cash at bank and in hand		<u>18,390</u>	<u>11,504</u>
		19,385	13,203
CREDITORS			
Amounts falling due within one year	13	(1,735)	(625)
		<u>17,650</u>	<u>12,578</u>
NET CURRENT ASSETS			
		<u>17,807</u>	12,578
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>17,807</u>	12,578
NET ASSETS			
		<u>17,807</u>	<u>12,578</u>
FUNDS			
Unrestricted funds	14	<u>17,807</u>	<u>12,578</u>
TOTAL FUNDS			
		<u>17,807</u>	<u>12,578</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2025 and were signed on its behalf by:

D Heaton - Trustee

K Meredith - Trustee

The notes form part of these financial statements

ROCHDALE MUSICAL THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

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 corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,130	1,982
Sale of goods	989	1,195
	<u>3,119</u>	<u>3,177</u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	147	-
	<u>147</u>	<u>-</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Cost of shows staged	45,433	492	45,925
	<u>45,433</u>	<u>492</u>	<u>45,925</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Cost of shows staged	40,651	31,527
Subscriptions and publications	906	895
Stationery and telephone	352	247
Insurance	1,126	1,047
Miscellaneous	72	353
Paypal charges	-	4
Wix Charges	2,248	1,614
Depreciation	78	10
	<u>45,433</u>	<u>35,697</u>

6. SUPPORT COSTS

		Governance costs
		£
Cost of shows staged		492
		<u>492</u>

Support costs, included in the above, are as follows:

	2024	2023
	Cost of shows staged £	Total activities £
Accountancy fees	492	482
	<u>492</u>	<u>482</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	78	10
	<u>78</u>	<u>10</u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,568
Charitable activities	
Cost of shows staged	37,519
Other trading activities	3,177
Total	<u>43,264</u>
EXPENDITURE ON	
Raising funds	2,236
Charitable activities	
Cost of shows staged	36,179
Total	<u>38,415</u>
NET INCOME	4,849
RECONCILIATION OF FUNDS	
Total funds brought forward	7,729
TOTAL FUNDS CARRIED FORWARD	<u><u>12,578</u></u>

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 July 2023	66
Additions	235
At 30 June 2024	<u>301</u>
DEPRECIATION	
At 1 July 2023	66
Charge for year	78
At 30 June 2024	<u>144</u>
NET BOOK VALUE	
At 30 June 2024	<u><u>157</u></u>
At 30 June 2023	<u><u>-</u></u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

11. STOCKS		2024	2023
		£	£
Stocks		810	-
		<u> </u>	<u> </u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Prepayments and accrued income		185	1,699
		<u> </u>	<u> </u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2024	2023
		£	£
Accruals and deferred income		1,735	625
		<u> </u>	<u> </u>
14. MOVEMENT IN FUNDS			
		Net movement in funds	At
	At 1.7.23	in funds	30.6.24
	£	£	£
Unrestricted funds			
General fund	12,578	5,229	17,807
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	12,578	5,229	17,807
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds, included in the above are as follows:			
	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,132	(47,903)	5,229
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	53,132	(47,903)	5,229
	<u> </u>	<u> </u>	<u> </u>
Comparatives for movement in funds			
		Net movement in funds	At
	At 1.7.22	in funds	30.6.23
	£	£	£
Unrestricted funds			
General fund	7,729	4,849	12,578
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	7,729	4,849	12,578
	<u> </u>	<u> </u>	<u> </u>

ROCHDALE MUSICAL THEATRE COMPANY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,264	(38,415)	4,849
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
TOTAL FUNDS	<u>43,264</u>	<u>(38,415)</u>	<u>4,849</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.