

**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**

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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**

<b>TRUSTEES</b>	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
<b>REGISTERED OFFICE</b>	7 Smithy Fold Cutgate Rochdale Lancashire OL12 7NS
<b>REGISTERED COMPANY NUMBER</b>	11680079 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1203467
<b>INDEPENDENT EXAMINER</b>	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**

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

The notes form part of these financial statements

**ROCHDALE MUSICAL THEATRE COMPANY (REGISTERED NUMBER: 11680079)**

**BALANCE SHEET  
30 JUNE 2024**

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

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
	<hr/>	<hr/>
	3,119	3,177
	<hr/>	<hr/>



**ROCHDALE MUSICAL THEATRE COMPANY**

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

**3. INVESTMENT INCOME**

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

**4. CHARITABLE ACTIVITIES COSTS**

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

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**6. SUPPORT COSTS**

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

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

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

**7. NET INCOME/(EXPENDITURE)**

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

	<b>2024</b>	2023
	£	£
Depreciation - owned assets	<b>78</b>	10
	<u>          </u>	<u>          </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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,568
<b>Charitable activities</b>	
Cost of shows staged	37,519
Other trading activities	3,177
<b>Total</b>	<u>43,264</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,236
<b>Charitable activities</b>	
Cost of shows staged	36,179
<b>Total</b>	<u>38,415</u>
<b>NET INCOME</b>	4,849
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	7,729
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>12,578</u></u>

**10. TANGIBLE FIXED ASSETS**

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

**ROCHDALE MUSICAL THEATRE COMPANY**

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

**11. STOCKS**

	<b>2024</b>	2023
	<b>£</b>	£
Stocks	<b>810</b>	-
	<u>          </u>	<u>          </u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	<b>£</b>	£
Prepayments and accrued income	<b>185</b>	1,699
	<u>          </u>	<u>          </u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	2023
	<b>£</b>	£
Accruals and deferred income	<b>1,735</b>	625
	<u>          </u>	<u>          </u>

**14. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>7,729</b>	<b>4,849</b>	<b>12,578</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>7,729</b>	<b>4,849</b>	<b>12,578</b>
	<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 £
<b>Unrestricted funds</b>			
General fund	43,264	(38,415)	4,849
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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.