

# CLACTON MUSICAL THEATRE SOCIETY

England & Wales · Charity number 272240

## Details

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**Other names** CLACTON AMATEUR OPERATIC SOCIETY, CAOS

**Status** Registered

**Legal form** Other

**Registered** 1976-11-05

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

## Contact

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**Address** 51 Harpers Way  
Clacton-On-Sea  
Essex  
CO16 8BQ

**Phone** 07765864218

**Email** [treasurercmts@gmail.com](mailto:treasurercmts@gmail.com)

**Website** [c-m-t-s.co.uk](http://c-m-t-s.co.uk)

## Activities

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**Objects:** TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS AND TO ASSIST AND FURTHER SUCH CHARITABLE INSTITUTIONS AND CHARITABLE PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE.

**Activities:** An amateur group staging a summer musical, winter pantomime, and concerts. We run workshops for adults and children, plus a youth group producing two shows a year. We aim to make the arts accessible to all, encouraging creativity, confidence, and community through inclusive, affordable theatre and performance opportunities.

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** CLACTON
- Essex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£48,522	£41,370	-	-
2024-08-31	£44,046	£43,307	-	-
2023-08-31	£23,785	£38,085	-	-
2022-08-31	£19,834	£23,589	-	-
2021-08-31	£10,427	£2,854	-	-

## Trustees

Name	Role	Appointed
<b>FRANCES JULIA MARY CLARKE</b>	Chair	2011-10-17
Cheryl Jane French		2024-11-07
Christine Bareham		2023-11-17
Gabrielle Emma Tyler		2022-12-01
Lauren Nolan		2024-09-01
Paul James French		2024-11-07

**CLACTON MUSICAL THEATRE SOCIETY**

England & Wales - Charity number 272240

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# Accounts

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- Trustee's Annual Report
  - Reference and administrative details
  - Structure, governance and management
  - Objectives and activities
  - Achievements and performance
  - Financial review
  - Plans for future periods
  - Trustee's responsibilities statement
- Independent Examiner's Report to the Trustee of Clacton Musical Theatre Society
  - Responsibilities and basis of report
  - Independent examiner's statement
- Statement of Financial Activities
- Notes to the Financial Statements

Trustee's annual report for the period 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025.

### **Reference and administrative details**

Charity Name	Clacton Musical Theatre Society
Registered Charity Number	272240
Unit Headquarters	14 Brunel Road, Clacton on Sea, CO15 4LU
Principal offices	Chairman: 28 Holland Road, Clacton on Sea, CO15 6EH Treasurer: 51 Harpers Way, Clacton on Sea, CO16 8BQ

### **Structure, governance and management**

The Charity Trustees as of 15<sup>th</sup> February 2026 are:

Management Trustees  
Julia Clarke (Chair)  
Vacant Position (Secretary)  
Paul French (Treasurer)  
Cheryl French (Membership Secretary & Youth Vice Chair)  
Lauren Nolan (Press & Publicity)  
Christine Bareham (Social & Fundraising Chair)  
Gabrielle Tyler (Youth Chair & Main Vice-Chair)  
Teegan Deeks (Company Stage Manager)  
Royston Wilson (Company Stage Manager)

Trustees are appointed annually by a vote of members at the Annual General Meeting.

## **Objectives and activities**

The object of the Charity is to educate the public in dramatic operatic arts, to further the development of public appreciation and taste in said arts and to assist further such charitable institutions and charitable purposes as the committee shall from time to time determine.

## **Achievements and performance**

The Main Society and Youth Performers have produced 4 shows over the reported year, which have been of an extremely high standard and resulted in many nominations in different categories.

The Main Society produced the annual panto of "Cinderella" and summer show "Rock of Ages".

The Youth Performers produced "The Little Mermaid" and "Timeless Tales" concert.

The main struggles are the selling of tickets and rising costs in all areas (theatre hire, tech costs, etc.).

Budgeting for the shows is very important, obtaining as many quotes as possible for all areas and trying to keep costs down as best we can. Researching tickets prices is another important area to find the right balance in setting our prices, which all helps to fund our future shows.

## **Financial review**

The charity has recorded a surplus of £7,151.30 as recorded in the Statement of Financial Activities further in this report.

For the 2024/25 period we had – 59 total members. This number includes 10 life members.

### **Reserves policy**

The charity has a policy of holding liquid assets in reserves to allow it to meet its capital requirements for a period of at least 6 months.

## **Plans for future periods**

We continue to keep an eye on budgets and keep them down as much as possible to continue to put on the 4 shows a year.

## **Trustee's responsibilities statement**

The trustees are responsible for preparing the trustee's report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting 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 charity will continue in business.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. Trustee is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's annual report was approved on 15<sup>th</sup> February 2026 and signed on behalf of the board of trustees by:

Paul French  
Trustee & Treasurer

**Independent Examiner's Report**

Report to follow.

### Statement of Financial Activities

	Note	Main	Youth	Social	Fundraising	Total
		£	£	£	£	£
<b>Income &amp; endowments</b>						
Donations and legacies	4	2,386.10	2,684.93	0.00	540.00	5,611.03
Charitable activities	5	642.02	20.00	0.00	4.00	666.02
Trading activities	5	29,188.90	10,980.08	670.10	679.18	41,518.26
Investments		0.00	0.00	0.00	0.00	0.00
Other		722.89	0.00	4.04	0.00	726.93
<b>Total Income</b>		<b>32,939.91</b>	<b>13,685.01</b>	<b>674.14</b>	<b>1,223.18</b>	<b>48,522.24</b>
<b>Expenditure</b>						
Expenditure on charitable activities	6	-30,195.13	-10,410.43	-260.33	0.00	-40,865.89
Other		0.00	-505.05	0.00	0.00	-505.05
<b>Total expenditure</b>		<b>-30,195.13</b>	<b>-10,915.48</b>	<b>-260.33</b>	<b>0.00</b>	<b>-41,370.94</b>
<b>Net income and net movement of funds</b>		<b>2,744.78</b>	<b>2,769.53</b>	<b>413.81</b>	<b>1,223.18</b>	<b>7,151.30</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>		<b>10,731.97</b>	<b>3,863.99</b>	<b>0.00</b>	<b>0.00</b>	<b>14,595.96</b>
<b>Total funds carried forward</b>		<b>13,476.75</b>	<b>6,633.52</b>	<b>413.81</b>	<b>1,223.18</b>	<b>21,747.26</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Clacton Musical Theatre Society  
 Trustee's Report & Financial Statements  
 Year ended 31<sup>st</sup> August 2025

	Note	Main	Youth	Social	Fundraising	Total
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible fixed assets	7	125,677.00	0.00	0.00	0.00	125,677.00
<b>Current assets</b>						
Cash at bank and in hand		13,476.75	6,633.52	413.81	1,223.18	21,747.26
<b>Total assets less current liabilities</b>		<b>139,153.75</b>	<b>6,633.52</b>	<b>413.81</b>	<b>1,223.18</b>	<b>147,424.26</b>
<b>Funds of the charity</b>						
Unrestricted funds		139,153.75	6,633.52	413.81	1,223.18	147,424.26
<b>Total charity funds</b>		<b>139,153.75</b>	<b>6,633.52</b>	<b>413.81</b>	<b>1,223.18</b>	<b>147,424.26</b>

These financial statements were approved by the board of trustees and authorised for issue on 15<sup>th</sup> February 2026, and are signed on behalf of the board by:

Paul French  
 Trustee & Treasurer

## Notes to the Financial Statements

### 1. General Information

- a. The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Holland Road, Clacton on Sea, CO15 6EH.

### 2. Statement of compliance

- a. These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Account Policies

- a. Basis or preparation
  - i. The financial statements have been prepared on the historical cost basis in accordance with the accounting policies set out below.
  - ii. The financial statements are prepared in sterling, which is the functional currency of the entity.
- b. Going concern
  - i. There are no material uncertainties about the charity's ability to continue.
- c. Disclosure exemptions
  - i. The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:
    1. No cash flow statement has been presented for the company.
    2. Disclosures in respect of financial instruments have not been presented.
- d. Judgements and key sources of estimation uncertainty
  - i. The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
- e. Fund accounting
  - i. Unrestricted funds are available for the use at the discretion of the trustees to further any of the charity's purposes.
  - ii. Designated funds are unrestricted funds earmarked by the trustee for a particular future project or commitment.
  - iii. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of the two sub-classes: restricted income funds or endowment funds.
- f. Incoming resources
  - i. All incoming resources are included in the statement of financial activities when the entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity

and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
  2. Legacy income is recognised when receipt is probable and entitlement is established.
  3. Income from donated foods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
  4. Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- g. Resources expended
- i. Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
    1. Expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
    2. Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
    3. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.
  - ii. All costs are allocated to expenditure categories reflecting the use of resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.
- h. Tangible assets
- i. Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.
- i. Depreciation
- i. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
    1. Fixtures and fittings – 20% reducing balance

#### 4. Donations and legacies

	Main	Youth	Social	Fundraising	Total
	£	£	£	£	£
<b>Donations and legacies</b>					
Donations	1,125.10	11.60	0.00	530.00	1,666.70
Donations - Gift Aid	0.00	0.00	0.00	0.00	0.00
Other - Donations & Sponsorship	0.00	0.00	0.00	10.00	10.00
Membership Fees	1,261.00	173.33	0.00	0.00	1,434.33
Membership Fees - Gift Aid	0.00	0.00	0.00	0.00	0.00
Grants	0.00	2,500.00	0.00	0.00	2,500.00
					0.00
<b>Total Income</b>	<b>2,386.10</b>	<b>2,684.93</b>	<b>0.00</b>	<b>540.00</b>	<b>5,611.03</b>

#### 5. Other Trading & Charitable Activities

	Main	Youth	Social	Fundraising	Total
	£	£	£	£	£
<b>Charitable activities</b>					
CMTS Unit Income & Expenses	642.02	20.00	0.00	4.00	666.02
<b>Trading activities</b>					
CMTS Unit Income & Expenses	49.50	186.20	608.20	0.00	843.90
Events	0.00	0.00	21.90	0.00	21.90
Fundraising	25.00	19.00	0.00	423.00	467.00
Internal Transfers	0.00	0.00	0.00	256.18	256.18
Shows	29,055.40	10,128.38	40.00	0.00	39,223.78
Unknown	59.00	646.50	0.00	0.00	705.50
<b>Other</b>					
Internal Transfer	722.89	0.00	4.04	0.00	726.93
<b>Total Income</b>	<b>30,553.81</b>	<b>11,000.08</b>	<b>674.14</b>	<b>683.18</b>	<b>42,911.21</b>

#### 6. Expenditure

	Main	Youth	Social	Fundraising	Total
	£	£	£	£	£
<b>Expenditure</b>					
Building Maintenance	-486.72	0.00	0.00	0.00	-486.72
CMTS Equipment	-412.90	0.00	0.00	0.00	-412.90
CMTS Unit Income & Expenses	-533.50	-171.93	-245.33	0.00	-950.76
Events	0.00	-45.00	0.00	0.00	-45.00
Membership & Insurances	-2,182.36	0.00	0.00	0.00	-2,182.36
Safeguarding	-163.20	0.00	0.00	0.00	-163.20
Shows	-24,225.58	-8,767.84	0.00	0.00	-32,993.42
Unknown	-46.29	-1,425.66	-15.00	0.00	-1,486.95
Utilities & Bills	-2,144.58	0.00	0.00	0.00	-2,144.58
<b>Other</b>					
Internal Transfers	0.00	-505.05	0.00	0.00	-505.05
<b>Total Income</b>	<b>-30,195.13</b>	<b>-10,915.48</b>	<b>-260.33</b>	<b>0.00</b>	<b>-41,370.94</b>

7. Tangible fixed assets

	<b>Main</b>	<b>Youth</b>	<b>Social</b>	<b>Fundraising</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Land	0.00	0.00	0.00	0.00	0.00
Buildings	105,677.00	0.00	0.00	0.00	105,677.00
Equipment (inc. Sets/Costumes/Props)	20,000.00	0.00	0.00	0.00	20,000.00
<b>Total Income</b>	<b>125,677.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,677.00</b>

End of report for September 2024 to August 2025.

- Trustee's Annual Report
  - Reference and administrative details
  - Structure, governance and management
  - Objectives and activities
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  - Financial review
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  - Trustee's responsibilities statement
- Independent Examiner's Report to the Trustee of Clacton Musical Theatre Society
  - Responsibilities and basis of report
  - Independent examiner's statement
- Statement of Financial Activities
- Notes to the Financial Statements

Trustee's annual report for the period 1<sup>st</sup> September 2024 to 31<sup>st</sup> August 2025.

### **Reference and administrative details**

Charity Name	Clacton Musical Theatre Society
Registered Charity Number	272240
Unit Headquarters	14 Brunel Road, Clacton on Sea, CO15 4LU
Principal offices	Chairman: 28 Holland Road, Clacton on Sea, CO15 6EH Treasurer: 51 Harpers Way, Clacton on Sea, CO16 8BQ

### **Structure, governance and management**

The Charity Trustees as of 15<sup>th</sup> February 2026 are:

Management Trustees  
Julia Clarke (Chair)  
Vacant Position (Secretary)  
Paul French (Treasurer)  
Cheryl French (Membership Secretary & Youth Vice Chair)  
Lauren Nolan (Press & Publicity)  
Christine Bareham (Social & Fundraising Chair)  
Gabrielle Tyler (Youth Chair & Main Vice-Chair)  
Teegan Deeks (Company Stage Manager)  
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Trustees are appointed annually by a vote of members at the Annual General Meeting.

## **Objectives and activities**

The object of the Charity is to educate the public in dramatic operatic arts, to further the development of public appreciation and taste in said arts and to assist further such charitable institutions and charitable purposes as the committee shall from time to time determine.

## **Achievements and performance**

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The main struggles are the selling of tickets and rising costs in all areas (theatre hire, tech costs, etc.).

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## **Financial review**

The charity has recorded a surplus of £7,151.30 as recorded in the Statement of Financial Activities further in this report.

For the 2024/25 period we had – 59 total members. This number includes 10 life members.

### **Reserves policy**

The charity has a policy of holding liquid assets in reserves to allow it to meet its capital requirements for a period of at least 6 months.

## **Plans for future periods**

We continue to keep an eye on budgets and keep them down as much as possible to continue to put on the 4 shows a year.

## **Trustee's responsibilities statement**

The trustees are responsible for preparing the trustee's report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting 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;
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The trustee's annual report was approved on 15<sup>th</sup> February 2026 and signed on behalf of the board of trustees by:

Paul French  
Trustee & Treasurer

**Independent Examiner's Report**

Report to follow.

### Statement of Financial Activities

	Note	Main	Youth	Social	Fundraising	Total
		£	£	£	£	£
<b>Income &amp; endowments</b>						
Donations and legacies	4	2,386.10	2,684.93	0.00	540.00	5,611.03
Charitable activities	5	642.02	20.00	0.00	4.00	666.02
Trading activities	5	29,188.90	10,980.08	670.10	679.18	41,518.26
Investments		0.00	0.00	0.00	0.00	0.00
Other		722.89	0.00	4.04	0.00	726.93
<b>Total Income</b>		<b>32,939.91</b>	<b>13,685.01</b>	<b>674.14</b>	<b>1,223.18</b>	<b>48,522.24</b>
<b>Expenditure</b>						
Expenditure on charitable activities	6	-30,195.13	-10,410.43	-260.33	0.00	-40,865.89
Other		0.00	-505.05	0.00	0.00	-505.05
<b>Total expenditure</b>		<b>-30,195.13</b>	<b>-10,915.48</b>	<b>-260.33</b>	<b>0.00</b>	<b>-41,370.94</b>
<b>Net income and net movement of funds</b>		<b>2,744.78</b>	<b>2,769.53</b>	<b>413.81</b>	<b>1,223.18</b>	<b>7,151.30</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>		<b>10,731.97</b>	<b>3,863.99</b>	<b>0.00</b>	<b>0.00</b>	<b>14,595.96</b>
<b>Total funds carried forward</b>		<b>13,476.75</b>	<b>6,633.52</b>	<b>413.81</b>	<b>1,223.18</b>	<b>21,747.26</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Clacton Musical Theatre Society  
 Trustee's Report & Financial Statements  
 Year ended 31<sup>st</sup> August 2025

	Note	Main	Youth	Social	Fundraising	Total
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible fixed assets	7	125,677.00	0.00	0.00	0.00	125,677.00
<b>Current assets</b>						
Cash at bank and in hand		13,476.75	6,633.52	413.81	1,223.18	21,747.26
<b>Total assets less current liabilities</b>		<b>139,153.75</b>	<b>6,633.52</b>	<b>413.81</b>	<b>1,223.18</b>	<b>147,424.26</b>
<b>Funds of the charity</b>						
Unrestricted funds		139,153.75	6,633.52	413.81	1,223.18	147,424.26
<b>Total charity funds</b>		<b>139,153.75</b>	<b>6,633.52</b>	<b>413.81</b>	<b>1,223.18</b>	<b>147,424.26</b>

These financial statements were approved by the board of trustees and authorised for issue on 15<sup>th</sup> February 2026, and are signed on behalf of the board by:

Paul French  
 Trustee & Treasurer

## Notes to the Financial Statements

### 1. General Information

- a. The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Holland Road, Clacton on Sea, CO15 6EH.

### 2. Statement of compliance

- a. These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Account Policies

- a. Basis or preparation
  - i. The financial statements have been prepared on the historical cost basis in accordance with the accounting policies set out below.
  - ii. The financial statements are prepared in sterling, which is the functional currency of the entity.
- b. Going concern
  - i. There are no material uncertainties about the charity's ability to continue.
- c. Disclosure exemptions
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    1. No cash flow statement has been presented for the company.
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  - iii. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of the two sub-classes: restricted income funds or endowment funds.
- f. Incoming resources
  - i. All incoming resources are included in the statement of financial activities when the entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity

and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
  2. Legacy income is recognised when receipt is probable and entitlement is established.
  3. Income from donated foods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
  4. Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- g. Resources expended
- i. Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
    1. Expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
    2. Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
    3. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.
  - ii. All costs are allocated to expenditure categories reflecting the use of resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.
- h. Tangible assets
- i. Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.
- i. Depreciation
- i. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
    1. Fixtures and fittings – 20% reducing balance

#### 4. Donations and legacies

	Main	Youth	Social	Fundraising	Total
	£	£	£	£	£
<b>Donations and legacies</b>					
Donations	1,125.10	11.60	0.00	530.00	1,666.70
Donations - Gift Aid	0.00	0.00	0.00	0.00	0.00
Other - Donations & Sponsorship	0.00	0.00	0.00	10.00	10.00
Membership Fees	1,261.00	173.33	0.00	0.00	1,434.33
Membership Fees - Gift Aid	0.00	0.00	0.00	0.00	0.00
Grants	0.00	2,500.00	0.00	0.00	2,500.00
					0.00
<b>Total Income</b>	<b>2,386.10</b>	<b>2,684.93</b>	<b>0.00</b>	<b>540.00</b>	<b>5,611.03</b>

#### 5. Other Trading & Charitable Activities

	Main	Youth	Social	Fundraising	Total
	£	£	£	£	£
<b>Charitable activities</b>					
CMTS Unit Income & Expenses	642.02	20.00	0.00	4.00	666.02
<b>Trading activities</b>					
CMTS Unit Income & Expenses	49.50	186.20	608.20	0.00	843.90
Events	0.00	0.00	21.90	0.00	21.90
Fundraising	25.00	19.00	0.00	423.00	467.00
Internal Transfers	0.00	0.00	0.00	256.18	256.18
Shows	29,055.40	10,128.38	40.00	0.00	39,223.78
Unknown	59.00	646.50	0.00	0.00	705.50
<b>Other</b>					
Internal Transfer	722.89	0.00	4.04	0.00	726.93
<b>Total Income</b>	<b>30,553.81</b>	<b>11,000.08</b>	<b>674.14</b>	<b>683.18</b>	<b>42,911.21</b>

#### 6. Expenditure

	Main	Youth	Social	Fundraising	Total
	£	£	£	£	£
<b>Expenditure</b>					
Building Maintenance	-486.72	0.00	0.00	0.00	-486.72
CMTS Equipment	-412.90	0.00	0.00	0.00	-412.90
CMTS Unit Income & Expenses	-533.50	-171.93	-245.33	0.00	-950.76
Events	0.00	-45.00	0.00	0.00	-45.00
Membership & Insurances	-2,182.36	0.00	0.00	0.00	-2,182.36
Safeguarding	-163.20	0.00	0.00	0.00	-163.20
Shows	-24,225.58	-8,767.84	0.00	0.00	-32,993.42
Unknown	-46.29	-1,425.66	-15.00	0.00	-1,486.95
Utilities & Bills	-2,144.58	0.00	0.00	0.00	-2,144.58
<b>Other</b>					
Internal Transfers	0.00	-505.05	0.00	0.00	-505.05
<b>Total Income</b>	<b>-30,195.13</b>	<b>-10,915.48</b>	<b>-260.33</b>	<b>0.00</b>	<b>-41,370.94</b>

7. Tangible fixed assets

	<b>Main</b>	<b>Youth</b>	<b>Social</b>	<b>Fundraising</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Land	0.00	0.00	0.00	0.00	0.00
Buildings	105,677.00	0.00	0.00	0.00	105,677.00
Equipment (inc. Sets/Costumes/Props)	20,000.00	0.00	0.00	0.00	20,000.00
<b>Total Income</b>	<b>125,677.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,677.00</b>

End of report for September 2024 to August 2025.

## **Clacton Musical Theatre Society**

### **Independent Examiner's Report to the Trustees of Clacton Musical Theatre Society**

**Year ended 31<sup>st</sup> August 2025**

I report to the trustees on my examination of the financial statements of the Clacton Musical Theatre Society for the year ended 31<sup>st</sup> August 2025

#### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the General Directions given by the Charity Commission.

#### **Independent examiner's statement**

My examination included a review of the accounting records, including documentation, data and reports and a comparison of the accounts with those records. The recommendations I made in last year's review have been fully adopted in the processes and reporting now in use. A number of further enhancements have been introduced for the 2026 accounts.

These records were also compared to the information used to generate the financial reports, which included a check to ensure the robustness of the control and allocation of financial transactions. All queries raised on processes and reports during the course of my examination were satisfactorily answered.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act have not been met and that these Reports represent a true and fair view of the financial affairs of Clacton Musical Theatre Society.



Martin Walsh  
22, St Clairs Road, St Osyth, Essex CM16 8QQ  
31<sup>st</sup> March 2026

**CLACTON MUSICAL THEATRE SOCIETY**

England & Wales - Charity number 272240

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# Accounts

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- Trustee's Annual Report
  - Reference and administrative details
  - Structure, governance and management
  - Objectives and activities
  - Achievements and performance
  - Financial review
  - Plans for future periods
  - Trustee's responsibilities statement
- Independent Examiner's Report to the Trustee of Clacton Musical Theatre Society
  - Responsibilities and basis of report
  - Independent examiner's statement
- Statement of Financial Activities
- Notes to the Financial Statements

Trustee's annual report for the period 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024.

### **Reference and administrative details**

Charity Name	Clacton Musical Theatre Society
Registered Charity Number	272240
Unit Headquarters	14 Brunel Road, Clacton on Sea, CO15 4LU
Principal offices	Chairman: 28 Holland Road, Clacton on Sea, CO15 6EH Treasurer: 51 Harpers Way, Clacton on Sea, CO16 8BQ

### **Structure, governance and management**

The Charity Trustees as of 23<sup>rd</sup> August 2025 are:

#### Management Trustees

Mrs Julia Clarke (Chair)

Mrs Rebecca Mason (Secretary)

Mr Paul French (Treasurer)

Mrs Cheryl French (Membership Secretary & Youth Vice Chair)

Miss Lauren Nolan (Press & Publicity)

Christine Bareham (Social Chair)

Gabrielle Tyler (Youth Chair & Main Vice-Chair)

Teegan Deeks (Assistant Stage Manager)

Phoebe Collinson (Fundraising)

Trustees are appointed annually by a vote of members at the Annual General Meeting.

## **Objectives and activities**

The object of the Charity is to educate the public in dramatic operatic arts, to further the development of public appreciation and taste in said arts and to assist further such charitable institutions and charitable purposes as the committee shall from time to time determine.

## **Achievements and performance**

The Main Society and Youth Performers have produced 4 shows over the reported year, which have been of an extremely high standard and resulted in many nominations in different categories.

The Main Society produced the annual panto of "Alice in Wonderland" and summer show "Legally Blonde". The Youth Performers produced "100 Years of Disney" concert and "Les Misérables".

The main struggles are the selling of tickets and rising costs in all areas (theatre hire, tech costs, etc.).

Budgeting is very important and wherever possible to keep costs down. Research tickets prices and to find the right balance in setting the prices so we have the funds for the next show.

## **Financial review**

The charity has recorded a surplus of £705.22 as recorded in the Statement of Financial Activities further in this report.

Membership numbers.

Reserves policy

The charity has a policy of holding liquid assets in reserves to allow it to meet its capital requirements for a period of at least 6 months.

## **Plans for future periods**

We continue to keep an eye on budgets and keep them down as much as possible to continue to put on the 4 shows a year.

## **Trustee's responsibilities statement**

The trustees are responsible for preparing the trustee's report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting 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 charity will continue in business.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. Trustee is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's annual report was approved on 25<sup>th</sup> August 2025 and signed on behalf of the board of trustees by:

Paul French  
Trustee & Treasurer

**Independent Examiner's Report**

Report to follow.

**Statement of Financial Activities**

	Note	Main	Youth	Total
		£	£	£
<b>Income &amp; endowments</b>				
Donations and legacies	4	6,271.50	245.00	6,516.50
Charitable activities	5	340.00	0.00	340.00
Trading activities	5	19,520.57	13,846.05	33,366.62
Investments		0.00	0.00	0.00
Other (Internal Transfers)		0.00	129.06	129.06
<b>Total Income</b>		<b>26,132.07</b>	<b>14,220.11</b>	<b>40,352.18</b>
<b>Expenditure</b>				
Expenditure on charitable activities	6	-26,862.16	-11,915.12	-38,777.28
Other (Internal Transfers)		-869.68	0.00	-869.68
<b>Total expenditure</b>		<b>-27,731.84</b>	<b>-11,915.12</b>	<b>-39,646.96</b>
<b>Net income and net movement of funds</b>		<b>-1,599.77</b>	<b>2,304.99</b>	<b>705.22</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<b>12,331.74</b>	<b>1,559.00</b>	<b>13,890.74</b>
<b>Total funds carried forward</b>		<b>10,731.97</b>	<b>3,863.99</b>	<b>14,595.96</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

	Note	Main	Youth	Total
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	7	125,677.00	0.00	125,677.00
<b>Current assets</b>				
Cash at bank and in hand		10,731.97	3,863.99	14,595.96
<b>Total assets less current liabilities</b>		<b>136,408.97</b>	<b>3,863.99</b>	<b>140,272.96</b>
<b>Funds of the charity</b>				
Unrestricted funds		136,408.97	3,863.99	140,272.96
<b>Total charity funds</b>		<b>136,408.97</b>	<b>3,863.99</b>	<b>140,272.96</b>

These financial statements were approved by the board of trustees and authorised for issue on 25<sup>th</sup> August 2025, and are signed on behalf of the board by:

Paul French  
 Trustee & Treasurer

## Notes to the Financial Statements

### 1. General Information

- a. The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Holland Road, Clacton on Sea, CO15 6EH.

### 2. Statement of compliance

- a. These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Account Policies

#### a. Basis or preparation

- i. The financial statements have been prepared on the historical cost basis in accordance with the accounting policies set out below.
- ii. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### b. Going concern

- i. There are no material uncertainties about the charity's ability to continue.

#### c. Disclosure exemptions

- i. The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:
  1. No cash flow statement has been presented for the company.
  2. Disclosures in respect of financial instruments have not been presented.

#### d. Judgements and key sources of estimation uncertainty

- i. The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### e. Fund accounting

- i. Unrestricted funds are available for the use at the discretion of the trustees to further any of the charity's purposes.
- ii. Designated funds are unrestricted funds earmarked by the trustee for a particular future project or commitment.
- iii. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of the two sub-classes: restricted income funds or endowment funds.

#### f. Incoming resources

- i. All incoming resources are included in the statement of financial activities when the entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity

and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
  2. Legacy income is recognised when receipt is probable and entitlement is established.
  3. Income from donated foods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
  4. Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- g. Resources expended
- i. Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
    1. Expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
    2. Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
    3. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.
  - ii. All costs are allocated to expenditure categories reflecting the use of resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.
- h. Tangible assets
- i. Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.
- i. Depreciation
- i. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
    1. Fixtures and fittings – 20% reducing balance

4. Donations and legacies

	<b>Main</b>	<b>Youth</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations	5,177.00	0.00	5,177.00
Donations - Gift Aid	0.00	0.00	0.00
Membership Fees	1,094.50	245.00	1,339.50
Membership Fees - Gift Aid	0.00	0.00	0.00
			0.00
<b>Total Income</b>	<b>6,271.50</b>	<b>245.00</b>	<b>6,516.50</b>

5. Other Trading & Charitable Activities

	<b>Main</b>	<b>Youth</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>			
CMTS Unit Income & Expenses	340.00	0.00	340.00
<b>Trading activities</b>			
CMTS Unit Income & Expenses	30.00	341.90	371.90
Shows	19,490.57	13,311.45	32,802.02
Unknown	0.00	192.70	192.70
<b>Other</b>			
Internal Transfer	0.00	129.06	129.06
<b>Total Income</b>	<b>19,860.57</b>	<b>13,975.11</b>	<b>33,835.68</b>

6. Expenditure

	<b>Main</b>	<b>Youth</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure</b>			
Building Maintenance	-926.65	0.00	-926.65
CMTS Equipment	-71.43	0.00	-71.43
CMTS Unit Income & Expenses	-219.16	-422.21	-641.37
Events	0.00	-205.00	-205.00
Membership & Insurances	-1,918.09	0.00	-1,918.09
Safeguarding	-492.00	0.00	-492.00
Shows	-20,836.27	-9,463.73	-30,300.00
Unknown	-46.99	-1,824.18	-1,871.17
Utilities & Bills	-2,351.57	0.00	-2,351.57
<b>Other</b>			
Internal Transfers	-869.68	0.00	-869.68
<b>Total Income</b>	<b>-27,731.84</b>	<b>-11,915.12</b>	<b>-39,646.96</b>

7. Tangible fixed assets

	<b>Main</b>	<b>Youth</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Land	0.00	0.00	0.00
Buildings	105,677.00	0.00	105,677.00
Equipment (inc. Sets/Costumes/Props)	20,000.00	0.00	20,000.00
<b>Total Income</b>	<b>125,677.00</b>	<b>0.00</b>	<b>125,677.00</b>

End of report for September 2023 to August 2024.

## **Clacton Musical Theatre Society**

### **Independent Examiner's Report to the Trustees of Clacton Musical Theatre Society**

#### **Year ended 31<sup>st</sup> August 2024**

I report to the trustees on my examination of the financial statements of the Clacton Musical Theatre Society for the year ended 31<sup>st</sup> August 2024

#### **Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the General Directions given by the Charity Commission.

#### **Independent examiner's statement**

My examination included a review of the accounting records, including documentation, data and reports and a comparison of the accounts with those records. These records were also compared to the information used to generate the financial reports, which included a check to ensure the robustness of the control of financial transactions. All queries raised during the course of my examination were satisfactorily answered.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2001 Act have not been met.

Martin Walsh  
22, St Clairs Road, St Osyth, Essex CM16 8QQ  
18<sup>th</sup> October 2025

- Trustee's Annual Report
  - Reference and administrative details
  - Structure, governance and management
  - Objectives and activities
  - Achievements and performance
  - Financial review
  - Plans for future periods
  - Trustee's responsibilities statement
- Independent Examiner's Report to the Trustee of Clacton Musical Theatre Society
  - Responsibilities and basis of report
  - Independent examiner's statement
- Statement of Financial Activities
- Notes to the Financial Statements

Trustee's annual report for the period 1<sup>st</sup> September 2023 to 31<sup>st</sup> August 2024.

### **Reference and administrative details**

Charity Name	Clacton Musical Theatre Society
Registered Charity Number	272240
Unit Headquarters	14 Brunel Road, Clacton on Sea, CO15 4LU
Principal offices	Chairman: 28 Holland Road, Clacton on Sea, CO15 6EH Treasurer: 51 Harpers Way, Clacton on Sea, CO16 8BQ

### **Structure, governance and management**

The Charity Trustees as of 23<sup>rd</sup> August 2025 are:

#### Management Trustees

Mrs Julia Clarke (Chair)

Mrs Rebecca Mason (Secretary)

Mr Paul French (Treasurer)

Mrs Cheryl French (Membership Secretary & Youth Vice Chair)

Miss Lauren Nolan (Press & Publicity)

Christine Bareham (Social Chair)

Gabrielle Tyler (Youth Chair & Main Vice-Chair)

Teegan Deeks (Assistant Stage Manager)

Phoebe Collinson (Fundraising)

Trustees are appointed annually by a vote of members at the Annual General Meeting.

## **Objectives and activities**

The object of the Charity is to educate the public in dramatic operatic arts, to further the development of public appreciation and taste in said arts and to assist further such charitable institutions and charitable purposes as the committee shall from time to time determine.

## **Achievements and performance**

The Main Society and Youth Performers have produced 4 shows over the reported year, which have been of an extremely high standard and resulted in many nominations in different categories.

The Main Society produced the annual panto of "Alice in Wonderland" and summer show "Legally Blonde". The Youth Performers produced "100 Years of Disney" concert and "Les Misérables".

The main struggles are the selling of tickets and rising costs in all areas (theatre hire, tech costs, etc.).

Budgeting is very important and wherever possible to keep costs down. Research tickets prices and to find the right balance in setting the prices so we have the funds for the next show.

## **Financial review**

The charity has recorded a surplus of £705.22 as recorded in the Statement of Financial Activities further in this report.

Membership numbers.

Reserves policy

The charity has a policy of holding liquid assets in reserves to allow it to meet its capital requirements for a period of at least 6 months.

## **Plans for future periods**

We continue to keep an eye on budgets and keep them down as much as possible to continue to put on the 4 shows a year.

## **Trustee's responsibilities statement**

The trustees are responsible for preparing the trustee's report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting 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 charity will continue in business.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. Trustee is also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's annual report was approved on 25<sup>th</sup> August 2025 and signed on behalf of the board of trustees by:

Paul French  
Trustee & Treasurer

**Independent Examiner's Report**

Report to follow.

**Statement of Financial Activities**

	Note	Main	Youth	Total
		£	£	£
<b>Income &amp; endowments</b>				
Donations and legacies	4	6,271.50	245.00	6,516.50
Charitable activities	5	340.00	0.00	340.00
Trading activities	5	19,520.57	13,846.05	33,366.62
Investments		0.00	0.00	0.00
Other (Internal Transfers)		0.00	129.06	129.06
<b>Total Income</b>		<b>26,132.07</b>	<b>14,220.11</b>	<b>40,352.18</b>
<b>Expenditure</b>				
Expenditure on charitable activities	6	-26,862.16	-11,915.12	-38,777.28
Other (Internal Transfers)		-869.68	0.00	-869.68
<b>Total expenditure</b>		<b>-27,731.84</b>	<b>-11,915.12</b>	<b>-39,646.96</b>
<b>Net income and net movement of funds</b>		<b>-1,599.77</b>	<b>2,304.99</b>	<b>705.22</b>
<b>Reconciliation of funds</b>				
<b>Total funds brought forward</b>		<b>12,331.74</b>	<b>1,559.00</b>	<b>13,890.74</b>
<b>Total funds carried forward</b>		<b>10,731.97</b>	<b>3,863.99</b>	<b>14,595.96</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Clacton Musical Theatre Society  
 Trustee's Report & Financial Statements  
 Year ended 31<sup>st</sup> August 2024

	Note	Main	Youth	Total
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	7	125,677.00	0.00	125,677.00
<b>Current assets</b>				
Cash at bank and in hand		10,731.97	3,863.99	14,595.96
<b>Total assets less current liabilities</b>		<b>136,408.97</b>	<b>3,863.99</b>	<b>140,272.96</b>
<b>Funds of the charity</b>				
Unrestricted funds		136,408.97	3,863.99	140,272.96
<b>Total charity funds</b>		<b>136,408.97</b>	<b>3,863.99</b>	<b>140,272.96</b>

These financial statements were approved by the board of trustees and authorised for issue on 25<sup>th</sup> August 2025, and are signed on behalf of the board by:

Paul French  
 Trustee & Treasurer

## Notes to the Financial Statements

### 1. General Information

- a. The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 28 Holland Road, Clacton on Sea, CO15 6EH.

### 2. Statement of compliance

- a. These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Account Policies

#### a. Basis or preparation

- i. The financial statements have been prepared on the historical cost basis in accordance with the accounting policies set out below.
- ii. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### b. Going concern

- i. There are no material uncertainties about the charity's ability to continue.

#### c. Disclosure exemptions

- i. The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:
  1. No cash flow statement has been presented for the company.
  2. Disclosures in respect of financial instruments have not been presented.

#### d. Judgements and key sources of estimation uncertainty

- i. The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### e. Fund accounting

- i. Unrestricted funds are available for the use at the discretion of the trustees to further any of the charity's purposes.
- ii. Designated funds are unrestricted funds earmarked by the trustee for a particular future project or commitment.
- iii. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of the two sub-classes: restricted income funds or endowment funds.

#### f. Incoming resources

- i. All incoming resources are included in the statement of financial activities when the entitlement has passed to the charity; it is possible that the economic benefits associated with the transaction will flow to the charity

and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

1. Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
  2. Legacy income is recognised when receipt is probable and entitlement is established.
  3. Income from donated foods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
  4. Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- g. Resources expended
- i. Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:
    1. Expenditure on raising funds includes the costs of all the fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
    2. Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
    3. Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of the expenditure on charitable activities.
  - ii. All costs are allocated to expenditure categories reflecting the use of resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.
- h. Tangible assets
- i. Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.
- i. Depreciation
- i. Depreciation is calculated so as to write off the cost of valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
    1. Fixtures and fittings – 20% reducing balance

4. Donations and legacies

	<b>Main</b>	<b>Youth</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>			
Donations	5,177.00	0.00	5,177.00
Donations - Gift Aid	0.00	0.00	0.00
Membership Fees	1,094.50	245.00	1,339.50
Membership Fees - Gift Aid	0.00	0.00	0.00
			0.00
<b>Total Income</b>	<b>6,271.50</b>	<b>245.00</b>	<b>6,516.50</b>

5. Other Trading & Charitable Activities

	<b>Main</b>	<b>Youth</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities</b>			
CMTS Unit Income & Expenses	340.00	0.00	340.00
<b>Trading activities</b>			
CMTS Unit Income & Expenses	30.00	341.90	371.90
Shows	19,490.57	13,311.45	32,802.02
Unknown	0.00	192.70	192.70
<b>Other</b>			
Internal Transfer	0.00	129.06	129.06
<b>Total Income</b>	<b>19,860.57</b>	<b>13,975.11</b>	<b>33,835.68</b>

6. Expenditure

	Main	Youth	Total
	£	£	£
<b>Expenditure</b>			
Building Maintenance	-926.65	0.00	-926.65
CMTS Equipment	-71.43	0.00	-71.43
CMTS Unit Income & Expenses	-219.16	-422.21	-641.37
Events	0.00	-205.00	-205.00
Membership & Insurances	-1,918.09	0.00	-1,918.09
Safeguarding	-492.00	0.00	-492.00
Shows	-20,836.27	-9,463.73	-30,300.00
Unknown	-46.99	-1,824.18	-1,871.17
Utilities & Bills	-2,351.57	0.00	-2,351.57
<b>Other</b>			
Internal Transfers	-869.68	0.00	-869.68
<b>Total Income</b>	<b>-27,731.84</b>	<b>-11,915.12</b>	<b>-39,646.96</b>

7. Tangible fixed assets

	Main	Youth	Total
	£	£	£
<b>Fixed assets</b>			
Land	0.00	0.00	0.00
Buildings	105,677.00	0.00	105,677.00
Equipment (inc. Sets/Costumes/Props)	20,000.00	0.00	20,000.00
<b>Total Income</b>	<b>125,677.00</b>	<b>0.00</b>	<b>125,677.00</b>

End of report for September 2023 to August 2024.