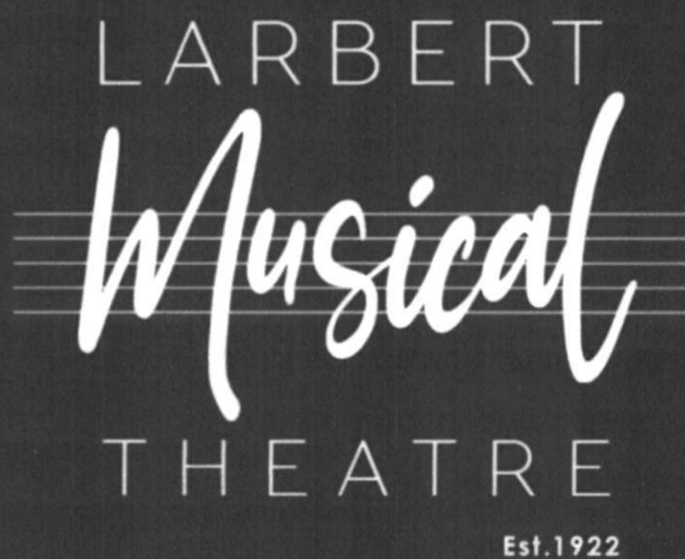


REF N^o. SC001411, 2025.1



Accounts for the year ending 31st May 2025

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of Charity name
Larbert Musical Theatre

Registered charity number SC001141

On the accounts of the charity for the period

Day	Month	Year	to	Day	Month	Year
1	June	2024		31	May	2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Date:

23 June 2025

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

None

Receipts and payments accounts						
For the period from				to		
	1	June	2024		31	May
						2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,260				1,260	930
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,938				1,938	2,801
Gross trading receipts	66,749				66,749	65,569
Income from investments other than land and buildings(funds transfer)	5,000				5,000	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,783				1,783	999
Interest from High Interest a/c	986				986	653
A1 Sub total	77,716	-	-	-	77,716	70,952
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts		-	-	-	77,716	70,952
A3 Payments						
Expenses for fundraising activities	741				741	1,239
Gross trading payments	86,706				86,706	89,338
Investment management costs					-	
Payments relating directly to charitable activities						
Grants and donations	730				730	1,958
Governance costs:					-	
Audit / independent examination	35				35	31
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	88,212	-	-	-	88,212	92,566
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	88,212	-	-	-	88,212	92,566
Net receipts / (payments)	(10,495)	-	-	-	(10,495)	(21,614)
A5 Transfers to / (from) funds						18,000
Surplus / (deficit) for year	(10,495)	-	-	-	(10,495)	(3,614)

Page to be redone

Receipts and payments accounts

For the period from				to			
	1	June	2024		31	May	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,260	71			1,260	930
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,938				1,938	2,801
Gross trading receipts	66,749				66,749	65,569
Income from investments other than land and buildings (funds transfer)	5,000				5,000	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,783				1,783	999
Interest from High Interest a/c	986				986	653
A1 Sub total	77,716	-	-	-	77,716	70,952
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts		-	-	-	77,716	70,952
A3 Payments						
Expenses for fundraising activities	741				741	1,239
Gross trading payments	86,706				86,706	89,338
Investment management costs					-	
Payments relating directly to charitable activities						
Grants and donations	730				730	1,958
Governance costs:					-	
Audit / independent examination	35				35	31
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	88,212	-	-	-	88,212	92,566
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	88,212	-	-	-	88,212	92,566
Net receipts / (payments)	(10,495)	-	-	-	(10,495)	(21,614)
A5 Transfers to / (from) funds						18,000
Surplus / (deficit) for year	(10,495)	-	-	-	(10,495)	(3,614)

(10,496)

(10,496)

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The aims of the society are the advancement of the arts in the local area.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Donations in support of theatre		3	730
Total			730

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

x

Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

--

Larbert Musical Theatre

SC001141

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
from supporters	1,000				1,000	930
from institution	260				260	16
						40
					-	
Total	1,260	-	-	-	1,260	986

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
				-	
				-	
				-	
				-	
Total	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Pantomime	39,517				39,517	29,617
Show	23,852				23,852	32,580
Previous show income	50				50	
Subscriptions	3,330				3,330	3,372
Games night	1,938				1,938	2,801
Transfer from savings	5,000				5,000	18,000
TTShirts/Teas	4,030				4,030	2,566
Easy fundraising payment						16
Total	77,716	-	-	-	77,716	88,952

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Pantomime Production costs	20,751				20,751	17,831
May Show costs	34,143				34,143	30,845
Rent of premises	15,053				15,053	13,507
Games night costs	683				683	1,207
Insurance, housekeeping, equipment	2,662				2,662	2,806
Sundry Expenses	2,529				2,529	1,273
Future production costs	1,660				1,660	500
Donations	730				730	1,958
Transfer to savngs accounts	10,000				10,000	22,638
Total	88,211	-	-	-	88,211	92,565

Additional analysis (2)**5 Breakdown of unrestricted funds**

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,260				1,260	990
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,938				1,938	2,801
Gross trading receipts					-	
Interest	986				986	653
Rents from land & buildings					-	
Gross receipts from other charitable activities	73,532				73,532	84,567
Sub total	77,716	-	-	-	77,716	88,951
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	77,716	-	-	-	77,716	88,951
Payments						
Expenses for fundraising activities	683				683	1,207
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	86,764				86,764	89,370
Grants and donations	730				730	1,998
Governance costs					-	
Audit / independent examination	35				35	31
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	88,211	-	-	-	88,212	92,566
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	88,211	-	-	-	88,212	92,566
Net receipts / (payments)	(10,495)	-	-	-	(10,496)	(3,615)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(10,495)	-	-	-	(10,496)	(3,615)

Nature and purpose of funds

Unrestricted funds are held to further the charity main aims, the advancement of the arts in the local area

Additional analysis (3)**6 Breakdown of restricted funds**

					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-		1,590
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	1,590
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	1,590
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	1,590

Nature and purpose of funds

Restricted funds are held to allow young members to participate and advance their skills in musical theatre. (£1590)

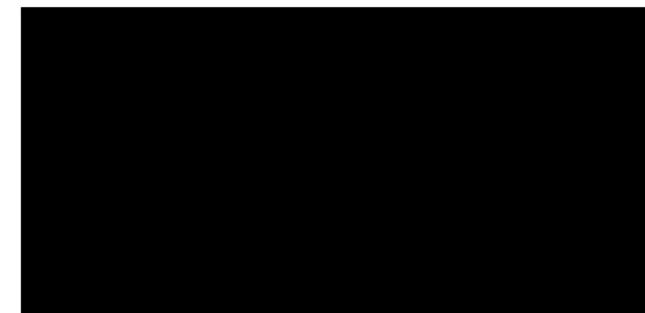
Larbert Musical Theatre
Receipts and Payments Account for the year ended 31st May 2025

	Running 2025 Balance		2024 Running Balance	
Receipts				
Subscriptions	£3,330.00	£3,330.00	£3,371.67	£3,371.67
Donations received				
Colin Beggs	£1,000.00	£4,330.00		
BOS	£260.00	£4,590.00		
1st Larbert Guides			£350.00	£3,721.67
Lamp			£50.00	£3,771.67
Project Theatre			£30.00	£3,801.67
Falkirk Bohemians			£250.00	£4,051.67
Falkirk Opera			£250.00	£4,301.67
Fundraising				
Games Night	£1,937.80	£6,527.80		
Centenary Events			£2,800.55	£7,102.22
Funds Transfer from Business Reserve	£5,000.00	£11,527.80	£18,000.00	£25,102.22
Receipts from productions -				
Pantomime(incl SJP grant)	£39,517.11	£51,044.91	£32,580.31	£57,682.53
Show	£23,851.64	£74,896.55	£29,617.14	£87,299.67
Previous production (Advert)	£50.00	£74,946.55		
Miscellaneous				
Teas	£190.10	£75,136.65	£126.55	£87,426.22
Scratchcard			£40.00	£87,466.22
T-Shirts	£1,593.00	£76,729.65	£816.00	£88,282.22
Interest from Business Reserve Account	£64.71	£76,794.36	£143.54	£88,425.76
Interest from Liquidity Manager	£921.71	£77,716.07	£509.81	£88,935.57
Easy Fundraising/Amazon			£16.40	£88,951.97
	£77,716.07		£88,951.97	
Payments				
Opening Social/Christmas party	£58.00	£58.00	£32.08	£32.08
Centenary Events			£1,206.90	£1,238.98
Games Night	£682.50	£740.50		
Payments for productions -				
Pantomime	£20,750.78	£21,491.28	£17,831.29	£19,070.27
Show	£34,143.04	£55,634.32	£30,845.31	£49,915.58
Rent of Premises	£15,053.00	£70,687.32	£13,689.00	£63,604.58
Insurance	£384.59	£71,071.91	£380.86	£63,985.44
Donations made -				
Opus	£250.00	£71,321.91	£160.00	£64,145.44
Barony Theatre	£80.00	£71,401.91		
Tillicoultry Community Hall	£400.00	£71,801.91	£300.00	£64,445.44
Strathcarron Hospice			£1,498.00	£65,943.44
Noda subscriptions and awards -				
Subscription	£260.00	£72,061.91	£245.00	£66,188.44
Awards	£58.99	£72,120.90	£113.99	£66,302.43
FAN Subscription	£35.00	£72,155.90		
Gratuities, Flowers, etc	£139.48	£72,295.38	£220.47	£66,522.90
Housekeeping Expenses -				
Zoom	£155.90	£72,451.28	£93.54	£66,616.44
Website	£960.00	£73,411.28	£960.00	£67,576.44
Shelving/Flooring (cupboard)	£300.00	£73,711.28	£79.98	£67,656.42
Equipment(Popcorn/storage)	£280.61	£73,991.89	£346.30	£68,002.72
Committee(Adobe,Ink)	£451.29	£74,443.18	£348.58	£68,351.30
Refunded Subscriptions	£50.00	£74,493.18	£25.00	£68,376.30
Bahas Advert	£80.00	£74,573.18		
Transfers to Business Reserve			£2,638.44	£71,014.74
Transfer to Liquidity Manager	£10,000.00	£84,573.18	£20,000.00	£91,014.74
T Shirts	£1,943.42	£86,516.60	£1,020.00	£92,034.74
Next Production Expenses	£1,660.00	£88,176.60	£500.00	£92,534.74
	£88,176.60		£92,534.74	
Gift for independent Examiner	£35.00		£31.00	
Total Payments	£88,211.60		£92,565.74	
Surplus/Deficit for year	-£10,495.53		-£3,613.77	

Larbert Musical Theatre
Statement of Balances as at 31st May 2025

	2025	2024	2023	2022	2021	2020	2019
Unrestricted							
Bank and Cash in hand							
Opening Balances	£22,571.38	£26,838.50	£17,128.38	£19,766.41	£23,671.94	£33,366.27	£32,764.37
Transfer from restricted							£410.00
Surplus/Deficit for year(<i>adjusted for interest</i>)	-£11,481.95	-£4,267.12	£9,710.12	-£2,638.03	-£3,905.53	-£9,694.33	£191.90
Balance	£11,089.43	£22,571.38	£26,838.50	£17,128.38	£19,766.41	£23,671.94	£33,366.27
Restricted							
Balance	£1,590.00	£1,590.00	£1,590.00	£1,590.00	£1,590.00	£1,590.00	£1,590.00
Closing Balance	£12,679.43	£24,161.38	£28,428.50	£18,718.38	£21,356.41	£25,261.94	£34,956.27
Business Reserve Account							
Opening balance	£5,053.95	£20,271.97	£20,149.29	£20,145.87	£20,137.68	£20,097.11	£20,072.31
Transferred from Business Current account		£2,638.44					
Transferred to Business Current account	-£5,000.00	-£18,000.00					
Adjustment for Interest received May 2022			£1.83				
Interest for year	£64.71	£143.54	£120.85	£3.42	£8.19	£40.57	£24.80
Closing Balance	£118.66	£5,053.95	£20,271.97	£20,149.29	£20,145.87	£20,137.68	£20,097.11
Liquidity Manager 95 day							
Opening Balance	£20,509.81						
Transfer from Business current account	£10,000.00	£18,000.00					
Transfer from business current account		£2,000.00					
Interest for year	£921.71	£509.81					
Closing Balance	£31,431.52	£20,509.81					

Approved on behalf of Larbert Musical Theatre
President -
Secretary -



APPENDIX 1

OSCr

Trustees' Annual Report for the period

Period start date

Period end date

From

To

Day

Month

Year

Day

Month

Year

1

JUNE

2024

31

MAY

2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name

Other names charity is known by

Registered charity number

Charity's principal address

Larbert Musical Theatre

Larbert Amateur Operatic Society

SC001411

23 Paris Street
Grangemouth

Postcode FK3 9BN

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	President		Elected
2	Vice President		"
3	Committee		"
4	Secretary		"
5	Treasurer		"
6	Committee		"
7	"		"
8	"		"
9	"	June - October 24	"
10	"		"
11	"		"
12	"		"
13	"	October 24 - May25	Co-opted
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
------	-----------------------------------

Structure, governance and management

Type of governing document	Constitution – The association is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.
-----------------------------------	---

Trustee recruitment and appointment	Elected at Annual General Meeting – All the Association's committee members are appointed or reappointed by the Society members at our Annual General Meeting, which is held in June/July each year.
--	--

Objectives and activities

Charitable purposes	To further the appreciation and accessibility of the arts in our local area by enabling the group to perform a pantomime and a show for the local community each year. To encourage members of the community to take part in our productions. To enable collections for other nominated charities to take place during out production weeks.
----------------------------	--

Summary of the main activities in relation to these objects	We performed a pantomime in November and a Musical in May.
--	--

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Tillicoultry Community Hall committee are friends of our Society so we supported them to the sum of £400.

In the local area there is a group of volunteers who work backstage and we supported them to the sum of £250.

Our nominated charity this year was Home to Hospital who transport patients for treatment at our local hospital. We collected at Pantomime and Show - £1256.54

Financial review

Brief statement of the charity's policy on reserves

Our reserves are used to stage our annual pantomime and musical performances. Any profit made on the pantomime goes towards staging the musical and vice versa.

We have restricted funds of £1590 which are earmarked for training of younger members in all aspects of stage craft.

We have a Business Reserve account with funds of £118.66 and a Liquidity Manager Account with funds of £31431.52. These are earmarked for emergencies, such as cancellation of performance, increase in costs of putting on performance and such like.

Details of any deficit

We made a loss over the year of £10495.53, which was due in the most part to the expense of our chosen production and falling ticket sales and in part to the transferring of funds to savings accounts.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date 24th June 2025

24th June 2025