

MOFFAT THEATRE TRUST (SCIO)

FINAL ACCOUNTS

31ST MAY 2025

Moffat Theatre Trust (SCIO)
Scottish Charity Number SC012701
Trustees' Report and Accounts for the year ended 31st May 2025

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31st May 2025.

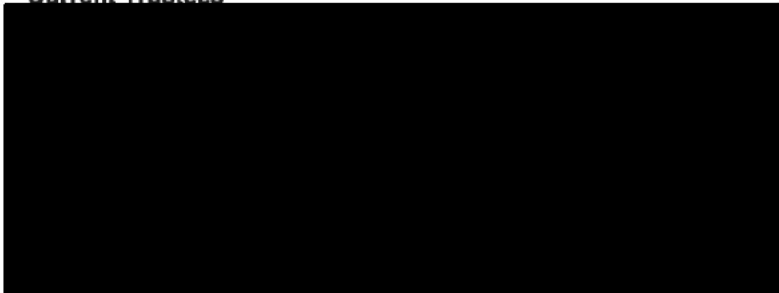
Reference and Administrative Information

Charity Name
Moffat Theatre Trust (SCIO)

Charity Number
SC012701

Contact Address
Moffat Theatre Trust, Old Well Road, Moffat, DG10 9AP

Current Trustees



Structure, Governance and Management

Governing Document

The Trust is a Scottish Charitable Incorporated Organisation (SCIO) and the purposes and administration arrangements are set out in the constitution. The SCIO was incorporated on 4th July 2013 as Old Well Theatre Trust but prior to this was classed as an unincorporated association under the name of Upper Annandale Dramatic Society. On 29th May 2024 the SCIO changed its name to Moffat Theatre Trust (SCIO).

Recruitment and Appointment of Trustees

All of the Trust's Trustees are appointed or re-appointed by the Trustees at the Annual General Meeting each year. This year however, an extraordinary AGM and members meeting was held due to a requirement to change the name from Old Well Theatre to Moffat Theatre and a change in trustees. Also due to continued sabotage and a campaign against the theatre. All of which was documented to both the police and to the charity regulator OSCR who had to grant permission for the name change and who were actively invited in by the Chair to support, guide and audit us as required.

Objectives and Activities

Charitable Purposes

The Trust's purposes are to advance the education of the public in the performing arts and to further public appreciation of the said arts by:-

1. presenting for public performance a balanced range of performances of artistic and cultural merit;
2. creating opportunities for public involvement in all aspects of the performing arts; and
3. providing educational opportunities in the performing arts for both adults and youth arm of the theatre.

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Scottish Charity Number SC012701
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Activities and Achievements

Another very active year for Moffat Theatre with the second show performed by the youth theatre group in Spring 2025 as well as a well-attended and highly successful drama workshop run by Bill Dawson for adults in Spring 2025.

On stage it was good to see a wide range of productions, Rutherford and Son, varied incoming shows of both drama and musical genre including "play and a pint production of Goodbye Dreamland Bowlarama", Tannahill Weavers and "The Singing Kettle" to name a few.

The Moffat Music Society held seven concerts at the Moffat Theatre. The season was very successful with average audiences of 51 and included two sell out concerts in August and January. The final concert was the annual young musicians' event which had 17 performers of all ages and standards.

The choir is also doing well with a number of events in the year including their 25th Annual Christmas Concert and 80th year VE Day concert and sing along event. They have rehearsals on Wednesday nights starting in September and are always on the lookout for people to come along and join a friendly musical community – no need to know how to read music, they welcome all voice parts and adverts have been put out for new voluntary members and choir leader. All you need is a love of singing!

Moffat Movies continues to provide quality films right on our doorstep and has been a huge success this past year inclusive of documentaries and comedy showings such as "Conclave", "Wicked" and "The Brutalist". We have also welcomed a range of incoming shows from music and drama to comedy.

One of the significant challenges the Theatre faced was the exit of previous trustees who seemingly tried to sabotage the Theatre by taking away our website and domain name and creating false social media pages. Authorities were alerted to this. In the end we voted to change the name to Moffat Theatre with new website and social pages which have already gathered back the same number of followers. We are excited to be now working on having online booking, which will bring us more up to date and hopefully increase audience numbers further. We launched ice creams to sell during intervals which has been well received. A word of thanks also to [REDACTED], who has done so much to improve the outside areas with planting and weedkilling – it does make a huge difference.

[REDACTED] continues the huge task of maintaining technical support and has done an incredible job. This includes investment into new equipment, software, and lighting to become more user friendly and easier to use. Many people want to help at the theatre, but without going on stage to perform. So, this provides another way for people to help, and enjoy what they are doing – and the theatre cannot run without the large number of volunteers who run front of house, the bar, Moffat Movies, costume, set design, prop support, direction, building maintenance etc. A big thanks you to everyone who helps.

We are delighted to confirm that the next Autumn play for 2025 has already been decided on as "The Weir". The next pantomime will be written by our very own [REDACTED] who is an accomplished writer. He will be doing his own Moffat centric version of "Scrooge".

Financially we maintain a healthy position despite expenditure on a new website which excitingly has included the addition of an online booking system. As agreed at the committee meeting, some funds were moved into a new savings account this year to gain a more favourable rate of interest.

I would like to thank everybody involved who keeps this invaluable asset to our town running.

Financial Review

The result for the year shows a deficit of £27,480, in comparison to a surplus of £27,064 in the previous year.

Moffat Theatre Trust (SCIO)
Scottish Charity Number SC012701
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Reserves Policy

At the year end, the Trust had unrestricted funds of £9,821 and restricted funds of £3,687. The Trustees consider that the current funds are adequate to meet current costs.

The accounts for the year are attached and form part of this report.

This report was approved by the Trustees on 4th February 2026 and signed on their behalf by:

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[Redacted Signature]
Chairman

Moffat Theatre Trust (SCIO)
Scottish Charity Number SC012701
Receipts and Payments Account for the year ended 31st May 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Receipts</u>				
Subscriptions	10	-	10	310
Donations & Sponsorship	334	-	334	744
Theatre Lets	1,414	-	1,414	1,167
Fundraising:				
Raffle	818	-	818	284
Programme Sales	-	-	-	24
Theatre Sales:				
Bar Takings	4,945	-	4,945	5,854
Ticket Sales	15,008	-	15,008	14,506
Miscellaneous Income	50	-	50	-
Bank Interest on Investments	-	-	-	328
Sale of Investments	-	-	-	33,175
Total Receipts	<u>22,579</u>	<u>-</u>	<u>22,579</u>	<u>56,392</u>
 <u>Payments</u>				
Theatre Costs	19,408	585	19,993	16,814
Production Costs	5,172	-	5,172	5,694
Other Charitable Expenses	2,565	-	2,565	4,434
Governance Costs	934	-	934	999
Purchase of fixed assets	-	1,395	1,395	1,059
Purchase of Investments	20,000	-	20,000	-
Interest added to Investments	-	-	-	328
Total Payments	<u>48,079</u>	<u>1,980</u>	<u>50,059</u>	<u>29,328</u>
 (DEFICIT)/SURPLUS FOR YEAR	<u>(25,500)</u>	<u>(1,980)</u>	<u>(27,480)</u>	<u>27,064</u>

Moffat Theatre Trust (SCIO)
Scottish Charity Number SC012701
Receipts and Payments Account for the year ended 31st May 2025

Analysis of Payments

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Theatre Costs:				
Cleaning	753	-	753	785
Heat & Light	5,930	-	5,930	4,152
Rates & Insurance	3,004	-	3,004	2,836
Repairs & Renewals	5,988	522	6,510	2,861
Licences	220	-	220	270
Lighting & Sound	532	63	595	2,451
Bar	2,981	-	2,981	3,459
	<u>19,408</u>	<u>585</u>	<u>19,993</u>	<u>16,814</u>
 Production Costs:				
Fees	2,679	-	2,679	2,411
Books & Royalties	1,616	-	1,616	1,366
Sets, Props & Wardrobe	877	-	877	1,877
Hospitality	-	-	-	40
	<u>5,172</u>	<u>-</u>	<u>5,172</u>	<u>5,694</u>
 Other Charitable Expenses:				
Film Hire	1,358	-	1,358	2,023
Raffles	213	-	213	-
Advertising & Website	994	-	994	-
Professional Fees	-	-	-	2,411
	<u>2,565</u>	<u>-</u>	<u>2,565</u>	<u>4,434</u>
 Governance Costs:				
Telephone	415	-	415	356
Printing, Stationery & Photocopying	168	-	168	360
Miscellaneous	99	-	99	43
Independent Examiner's Fees	252	-	252	240
	<u>934</u>	<u>-</u>	<u>934</u>	<u>999</u>

Moffat Theatre Trust (SCIO)
Scottish Charity Number SC012701
Statement of Balances as at 31st May 2025

	2025 £	2024 £
<u>Bank and Cash in Hand</u>		
Opening Balances	40,988	13,924
(Deficit)/Surplus for the year	<u>(27,480)</u>	<u>27,064</u>
Closing Balances	<u><u>13,508</u></u>	<u><u>40,988</u></u>
 <u>Reserves</u>		
General Unrestricted Funds	<u>9,821</u>	<u>35,321</u>
 Restricted Funds – Projects for Young People	378	378
– SSE: Equipment purchases etc.	2,880	4,860
– Dementia Afternoons	80	80
– Moffat Movies	<u>349</u>	<u>349</u>
	<u>3,687</u>	<u>5,667</u>
 Total Reserves	<u><u>13,508</u></u>	<u><u>40,988</u></u>
 <u>Assets</u>		
Bank Investment Accounts at Market Value	20,000	-
Equipment (estimated value)	30,000	30,000
Old Well Theatre, Moffat (estimated original cost)	<u>4,000</u>	<u>4,000</u>
	<u><u>54,000</u></u>	<u><u>34,000</u></u>

All assets represent unrestricted funds of the Trust. The Trust has no other investments, assets or material liabilities.

Approved by the Trustees on 4th February 2026 and signed on their behalf by:



Moffat Theatre Trust (SCIO)
Scottish Charity Number SC012701
Notes to the Accounts for the year ended 31st May 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Trust still holds restricted funds of £3,687, all of which was brought forward from earlier years, to use for various projects as outlined on page 6.

3. Related party transactions

None of the Trustees received remuneration for their services and four Trustees were reimbursed for expenditure during the year totalling £1,346, with the majority relating to sets, props and wardrobe, repairs and renewals, bar expenses and performer fees (2024 – four Trustees reimbursed a total of £3,466 with majority relating to sets, props and wardrobe, light and sound, repairs and renewals and equipment purchased).

Moffat Theatre Trust (SCIO)
Independent Examiner's Report to the Trustees

I report on the Charity Trustees on my examination of the accounts of the Charity for the year ended 31st May 2025 set out on pages 4 to 7.

Respective Responsibilities of the Trustees and the 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) Act 2005 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.

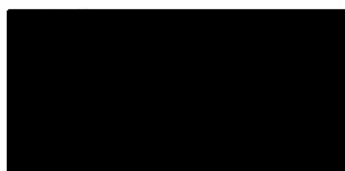
Basis of Independent Examiner's Report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 accounts Regulations; and
 - (b) 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.



Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

9th February 2026