

**HAMILTON DISTRICT YOUTH THEATRE  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

## Hamilton District Youth Theatre Contents

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# **Hamilton District Youth Theatre**

## **Trustees' Report For The Year Ended 30 September 2025**

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The trustees present their report and the financial statements for the year ended 30 September 2025.

### **Objectives and Activities**

#### **Aims and Objectives**

To provide the advancement of education to the youth of Hamilton (age 8-25) by giving them the opportunity to rehearse and perform in two high quality shows each year, learning about the various aspects of the theatre and developing socially & personally in the process. To promote the advancement of the arts by fostering musical theatre in all its aspects throughout the Hamilton area and providing public performances of our shows.

#### **Public Benefit**

The purposes of the charity is set out in its governing document. It carries out theatre production activities and services itself.

The charity holds weekly rehearsals with a professional artistic team incorporating singing, dancing and acting, culminating in a high quality show at the end of the rehearsal process. This is performed at a large local theatre, with tickets available to the public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

#### **Main Achievements**

The charity's theatre productions and club fees generate the income to produce the theatre productions to a high standard and have been very successful.

We produced three shows in the year, Matilda Junior, Legally Blonde and Shrek The Musical with the full cast performing in each show. The feedback for both shows praised the talent of the cast and their professional standard.

### **Financial Review**

#### **Reserves Policy**

The charity has considered the reserves required and have taken into account their current and future liabilities. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

#### **Theatre Tax Relief**

The Charity is eligible for Theatre Tax relief which provides funding towards production costs of producing a show.

### **Structure, Governance and Management**

#### **Governing Document**

The governing document is the Constitution. The charity is an unincorporated organisation.

#### **Trustee Selection Methods**

Trustees accept ultimate responsibility for directing the affairs of the charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. We recruit trustees to ensure our boards have the range of skills and experience necessary to comply with our collective responsibility.

### **Reference and Administrative Details**

#### **Trustees**

Ms Nicole O'Rafferty - Chairperson (appointed 01/10/2024)  
Ms Nicola Ryan - Secretary (appointed 01/10/2024)

**Hamilton District Youth Theatre  
Trustees' Report (continued)  
For The Year Ended 30 September 2025**

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Mrs Sarah Ryan - Treasurer (appointed 01/10/2024)

**Charity Number**

SC046243

**Principal Address**

7 Aspen Way  
Hamilton  
Lanarkshire  
ML3 7NG


**Independent Examiner**

Jane Renwick  
AMM Accountancy Ltd  
10 Thomson Drive  
Motherwell  
Lanarkshire  
ML1 3FF

**Hamilton District Youth Theatre  
Trustees' Report (continued)  
For The Year Ended 30 September 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:

  
Nicole O'Rafferty (Jan 15, 2026 19:25:10 GMT)  
Ms Nicole O'Rafferty

Trustee  
18 December 2025

**Hamilton District Youth Theatre**  
**Independent Examiner's Report to the Trustees of Hamilton District Youth Theatre**  
**For The Year Ended 30 September 2025**

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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.

I report to the trustees on my examination of the accounts of Hamilton District Youth Theatre (the Trust) for the year ended 30 September 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

1. accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Regulation 9 of the Charities (Accounts and Reports) Regulations 2006 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Jane Renwick

18 December 2025  
10 Thomson Drive  
Motherwell  
Lanarkshire  
ML1 3FF

**Hamilton District Youth Theatre  
Statement of Financial Activities  
For The Year Ended 30 September 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Charitable activities:			
Theatre Productions		76,542	92,427
Other trading activities	3	1,500	300
		<u>78,041</u>	<u>92,725</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Theatre Productions	5	(80,087)	(47,043)
<b>NET (EXPENDITURE)/INCOME</b>		<u>(2,046)</u>	<u>45,682</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(2,046)</u>	<u>45,682</u>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		<u>70,223</u>	<u>24,541</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	10	<u><u>68,177</u></u>	<u><u>70,223</u></u>

The notes on pages 8 to 11 form part of these financial statements.

**Hamilton District Youth Theatre  
Statement of Financial Position  
As At 30 September 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	<b>9</b>	1,855	1,732
		<u>1,855</u>	<u>1,732</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		66,322	68,491
		<u>66,322</u>	<u>68,491</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>66,322</u>	<u>68,491</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>68,177</u>	<u>70,223</u>
<b>NET ASSETS</b>		<u>68,177</u>	<u>70,223</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		68,177	70,223
<b>TOTAL FUNDS</b>	<b>10</b>	<u>68,177</u>	<u>70,223</u>

On behalf of the board

  
Nicole O'Rafferty (Jan 19, 2026 19:25:10 GMT)

Ms Nicole O'Rafferty

Trustee

18 December 2025

The notes on pages 8 to 11 form part of these financial statements.



**Hamilton District Youth Theatre**  
**Statement of Cash Flows**  
**For The Year Ended 30 September 2025**

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	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/generated from operations	1	(1,582)	48,086
Net cash (used in)/generated from operating activities		(1,582)	48,086
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(587)	-
(Decrease)/increase in cash and cash equivalents		(2,169)	48,086
Cash and cash equivalents at beginning of year	2	68,491	-
Cash and cash equivalents at end of year	2	66,322	48,086

**Hamilton District Youth Theatre**  
**Notes to the Statement of Cash Flows**  
**For The Year Ended 30 September 2025**

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**1. Reconciliation of (expenditure)/income to cash (used in)/generated from operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income	(2,046)	45,682
<i>Adjustments for:</i>		
Depreciation of tangible assets	464	2,404
Net cash (used in)/generated from operations	<u>(1,582)</u>	<u>48,086</u>

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>66,322</u>	<u>68,491</u>

**3. Analysis of changes in net funds**

	<b>As at 1 October 2024</b>	<b>Cash flows</b>	<b>As at 30 September 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>68,491</u>	<u>(2,169)</u>	<u>66,322</u>

# Hamilton District Youth Theatre

## Notes to the Financial Statements

### For The Year Ended 30 September 2025

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#### 1. General Information

Hamilton District Youth Theatre is an unincorporated charity registered with the Charity Commission, registered charity number SC046243. The principal address is 7 Aspen Way, Hamilton, Lanarkshire, ML3 7NG.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

##### 2.2. Incoming Resources

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

##### 2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% Reducing balance
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##### 2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### 3. Income from Other Trading Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
Sponsorships	
1,500	300

#### 4. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

2025	2024
£	£
Depreciation of tangible fixed assets - owned	
464	2,404

**Hamilton District Youth Theatre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

**5. Analysis of Expenditure**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Productions	70,305	9,782	80,087
			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Theatre Productions	36,731	10,312	47,043

**6. Support Costs**

		<b>2025</b>
		<b>Theatre Productions</b>
		<b>£</b>
Premises expenses		1,460
General administration		7,858
Depreciation		464
		<b>9,782</b>
		<b>2024</b>
		<b>Theatre Productions</b>
		<b>£</b>
Premises expenses		660
General administration		7,248
Depreciation		2,404
		<b>10,312</b>

**7. Independent Examiner's Remuneration**

		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Independent examination of the financial statements		700	900
Other assurance services		-	-
Tax advisory services		-	-
Other financial services		-	-
		<b>700</b>	<b>900</b>

**8. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**Hamilton District Youth Theatre**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

**9. Tangible Assets**

	<b>Plant &amp; Machinery</b>
	<b>£</b>
<b>Cost</b>	
As at 1 October 2024	12,057
Additions	587
As at 30 September 2025	<u>12,644</u>
<b>Depreciation</b>	
As at 1 October 2024	10,325
Provided during the period	464
As at 30 September 2025	<u>10,789</u>
<b>Net Book Value</b>	
As at 30 September 2025	<u>1,855</u>
As at 1 October 2024	<u>1,732</u>

**10. Movement in Funds**

	<b>As at 1 October 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 September 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	70,223	78,041	(80,087)	68,177
<b>Total funds</b>	<u>70,223</u>	<u>78,041</u>	<u>(80,087)</u>	<u>68,177</u>

	<b>As at 1 October 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 September 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	24,541	92,725	(47,043)	70,223
<b>Total funds</b>	<u>24,541</u>	<u>92,725</u>	<u>(47,043)</u>	<u>70,223</u>

**11. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

**12. Related Party Disclosures**

**Hamilton District Youth Theatre  
Detailed Statement of Financial Activities  
For The Year Ended 30 September 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Charitable Activities:</b>		
<b>Theatre Productions</b>		
Member fees	28,590	31,675
Ticket sales	33,631	22,883
Sale of merchandise	1,530	1,825
Theatre tax credit	12,791	36,044
	<hr/> 76,542	<hr/> 92,427
<b>Other trading activities</b>		
Sponsorships	1,500	300
	<hr/> 1,500	<hr/> 300
	<hr/> 78,041	<hr/> 92,725
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Theatre Productions</b>		
Set and props	(17,755)	(12,707)
Merchandise for resale	(3,250)	(964)
Storage expenses	(4,734)	(1,200)
Royalties and licence fees payable	(13,042)	(8,610)
Artistic team	(31,524)	(13,250)
Rent	(1,460)	(660)
Small equipment and repairs	(97)	-
Insurance	(300)	(249)
Printing, postage and stationery	(2,614)	(2,709)
Advertising and marketing costs	(100)	(1,340)
Travel and subsistence	(1,619)	-
Telephone and internet	(332)	(310)
Independent examiner's fees	(700)	(900)
Sundry expenses	(2,096)	(1,740)
Depreciation of plant and machinery	(464)	(2,404)
	<hr/> (80,087)	<hr/> (47,043)
	<hr/> (80,087)	<hr/> (47,043)
<b>NET (EXPENDITURE)/INCOME</b>	<hr/> (2,046)	<hr/> 45,682







# HDYT001 Full Financial Statements Sept 2025

Final Audit Report

2026-01-19

Created:	2026-01-19
By:	Jane Renwick (jane@ammaccountancy.co.uk)
Status:	Signed
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-  Signer hdytheatre@hotmail.co.uk entered name at signing as Nicole O'Rafferty  
2026-01-19 - 7:25:08 PM GMT- IP address: 86.154.182.45
-  Document e-signed by Nicole O'Rafferty (hdytheatre@hotmail.co.uk)  
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