

**CHARITY REGISTRATION NUMBER: 246831**

**Crompton Stage Society**  
**Unaudited Financial Statements**  
**31 August 2024**

**Thompson Jones Business Solutions Limited**  
**2 Heap Bridge, Bury**  
**BL9 7HR**

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**Crompton Stage Society**  
**Financial Statements**  
**Year ended 31 August 2024**

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# **Crompton Stage Society**

## **Trustees' Annual Report**

**Year ended 31 August 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2024.

### **Reference and administrative details**

<b>Registered charity name</b>	Crompton Stage Society
<b>Charity registration number</b>	246831
<b>Principal office</b>	Playhouse 2 2 Newtown Street Shaw OL2 8NX
<b>The trustees</b>	J Haughton E Rosebury S Bennett F Hough D Liddell P Rosebury C Sharp B Micklethwaite J Tweedie J M Tweedie C Bennett A Barnes P Ludlam
<b>Accountants</b>	Thompson Jones Business Solutions Limited 2 Heap Bridge, Bury BL9 7HR

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

The Crompton Stage Society is governed by its Constitution and the Trustees are elected annually at the Annual General Meeting.

### **Objectives and activities**

The Objective of the society is to promote the arts to the community. The society is an amateur theatre company providing entertainment for the local community and providing theatre facilities for use of other theatre groups, schools and societies.

# Crompton Stage Society

## Trustees' Annual Report (continued)

Year ended 31 August 2024

### Achievements and performance

Crompton Stage Society at Playhouse 2 is run entirely by volunteers steered by a Management Committee of 13, also volunteers.

Throughout the year we continue to provide 5 play productions, our Gig entertainment, a successful Youth Theatre and a Golden Oldies Film Afternoon. All of these over the year have brought new people into our audiences not just locally but from far and wide.

Local schools also utilise the building and we continue to support Charities on the Monday of every play production.

Membership has grown and we gained new volunteers from Oldham Coliseum after it closed who have fitted into a number of areas such as bar, back stage and front of house.

In 2023 we introduced 3 new young Directors for our plays and held a Get Involved Afternoon which again brought new volunteers.

We continue to redevelop our building and carry out essential repairs through local tradesmen.

All in all 2023 was a successful year and one to build upon again in the year ahead.

### Financial review

The Charity reported an increase in income for the year of £252,599 (2023: £150,699) and expenditure of £219,945 (2023: £129,933) resulting in a profit of £32,654 (2023: £20,766).

Income for the charities activities has recovered after the fall in the previous two years because of shutdowns because of the Covid pandemic.

The charity took the opportunity when unable to open, to carry out repairs to the premises costing £18,599, which have contributed to the loss shown in the financial results.

### Reserves policy

To create sufficient reserves to ensure the future and stability of the theatre for future generations, the finances and future plans for the society are discussed annually by the members at the Annual General Meeting.

The members agreed in order to protect the fabric and structure of the building, that a building fund should be created to ensure funds would be available for future repairs and maintenance.

### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the 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.

**Crompton Stage Society**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 August 2024**

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In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments 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 trustees are 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 them 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. They are 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 trustees' annual report was approved on 07 March 2025 and signed on behalf of the board of trustees by:

*Barbara Micklethwaite MBE*

B Micklethwaite  
Trustee

# Crompton Stage Society

## Independent Examiner's Report to the Trustees of Crompton Stage Society

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Crompton Stage Society ('the charity') for the year ended 31 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 charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.



J Roach A.C.A.

Thompson Jones Business Solutions Limited  
Independent Examiner

2 Heap Bridge

Bury  
BL9 7HR

07 March 2025

**Crompton Stage Society**  
**Statement of Financial Activities**  
**Year ended 31 August 2024**

	Note	2024		Total funds £	2023 Total funds £
		Unrestricted funds £	Restricted funds £		
<b>Income and endowments</b>					
Donations and legacies	4	-	667	667	2,136
Charitable activities	5	250,186	-	250,186	147,954
Investment income	6	1,746	-	1,746	609
<b>Total income</b>		<b>251,932</b>	<b>667</b>	<b>252,599</b>	<b>150,699</b>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	219,945	-	219,945	129,933
<b>Total expenditure</b>		<b>219,945</b>	<b>-</b>	<b>219,945</b>	<b>129,933</b>
<b>Net expenditure and net movement in funds</b>		<b>31,987</b>	<b>667</b>	<b>32,654</b>	<b>20,766</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		60,975	5,749	66,724	45,958
<b>Total funds carried forward</b>		<b>92,962</b>	<b>6,416</b>	<b>99,378</b>	<b>66,724</b>

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

The notes on page 7 to 11 form part of these financial statements

# Crompton Stage Society

## Statement of Financial Position

31 August 2024

	2024	2023
	£	£
<b>Current assets</b>		
Debtors	3,648	5,299
Cash at bank and in hand	96,600	62,250
	<u>100,248</u>	<u>67,549</u>
<b>Creditors: amounts falling due within one year</b>		
	870	825
	<u>13</u>	<u>13</u>
<b>Net current assets</b>	99,378	66,724
<b>Total assets less current liabilities</b>	99,378	66,724
<b>Net assets</b>	99,378	66,724
<b>Funds of the charity</b>		
Restricted funds	6,416	5,749
Unrestricted funds	92,962	60,975
	<u>99,378</u>	<u>66,724</u>
<b>Total charity funds</b>	14	14

These financial statements were approved by the board of trustees and authorised for issue on 07 March 2025, and are signed on behalf of the board by:

*J Haughton B.E.M.*

J Haughton  
Trustee

**Crompton Stage Society**  
**Notes to the Financial Statements**  
**Year ended 31 August 2024**

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**1. General information**

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 Playhouse 2, 2 Newtown Street, Shaw, OL2 8NX.

**2. Statement of compliance**

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. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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 two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

# Crompton Stage Society

## Notes to the Financial Statements (continued)

Year ended 31 August 2024

### 3. Accounting policies (continued)

#### Resources expended

Expenditure is recognised on an accruals 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:

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### 4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
Donations	£ -	£ 667	£ 667
Donations	£ -	£ 2,136	£ 2,136
	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2023	2023
	£ 667	£ 667	£ 2,136
	£ -	£ 2,136	£ 2,136

# Crompton Stage Society

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

### 5 Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bar Takings	46,102	46,102	30,065	30,065
Raffle	2,898	2,898	2,587	2,587
Subscriptions	21,285	21,285	16,680	16,680
Ticket Sales	141,919	141,919	79,616	79,616
Theatre Hire	27,891	27,891	11,751	11,751
Memberships	1,310	1,310	830	830
Misc. Income	1,015	1,015	90	90
Advertising	360	360	-	-
PH2 Youth	7,406	7,406	6,335	6,335
	250,186	250,186	147,954	147,954

### 6 Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	1,746	1,746	609	609

### 7 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Production	139,492	-	139,492
Bar	35,073	-	35,073
Support costs	45,380	-	45,380
	219,945	-	219,945
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Production	68,691	-	68,691
Bar	27,460	-	27,460
Support costs	33,782	-	33,782
	129,933	-	129,933

# Crompton Stage Society

## Notes to the Financial Statements (continued)

Year ended 31 August 2024

### 8 . Expenditure on charitable activities by activity type

Activities	Support	Total	Total
Production	£ 139,492	£ 139,492	£ 68,691
Bar	£ 35,073	£ -	£ 27,460
Premises & other	£ -	£ 45,380	£ 33,782
	£ 174,565	£ 45,380	£ 129,933

### 9 . Analysis of support costs

	2024	2023	Total
Light and heat	£ 14,975	£ 14,975	£ 8,921
Rates and Water	£ 2,357	£ 2,357	£ 731
Repairs and renewals	£ 18,599	£ 18,599	£ 16,924
Insurance	£ 3,280	£ 3,280	£ 2,945
Security	£ 2,088	£ 2,088	£ 1,676
Office costs	£ 3,058	£ 3,058	£ 1,681
Accountancy	£ 1,023	£ 1,023	£ 904
	£ 45,380	£ 45,380	£ 33,782

### 10 . Independent examination fees

	2024	2023
Fees payable to the independent examiner for: Independent examination of the financial statements	£ 870	£ 825

### 11 . Trustee remuneration and expenses

No remuneration or expenses were received by the trustees during the year.

### 12 . Debtors

	2024	2023
Prepayments and accrued income	£ 3,648	£ 5,299

### 13 . Creditors: amounts falling due within one year

	2024	2023
Accruals and deferred income	£ 870	£ 825

# Crompton Stage Society

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
General funds	60,975	251,932	(219,945)	92,962

	At 1 September 2022	Income	Expenditure	At 31 August 2023
	£	£	£	£
General funds	42,345	148,563	(129,933)	60,975

#### Restricted funds

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
Building Fund	5,749	667	-	6,416

	At 1 September 2022	Income	Expenditure	At 31 August 2023
	£	£	£	£
Building Fund	3,613	2,136	-	5,749

### 15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	93,832	6,416	100,248
Creditors less than 1 year	(870)	-	(870)
<b>Net assets</b>	<b>92,962</b>	<b>6,416</b>	<b>99,378</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	61,800	5,749	67,549
Creditors less than 1 year	(825)	-	(825)
<b>Net assets</b>	<b>60,975</b>	<b>5,749</b>	<b>66,724</b>

