Company registration number 01371275 (England and Wales)

Charity registration number 507772 (England and Wales)

DANESIDE COMMUNITY THEATRE TRUST LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2026

DANESIDE COMMUNITY THEATRE TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A N Bours Mr P M Drage Mrs A S Bradley Mrs V Dorgan Mr A J Millington Mr D J Beech	
Country of incorporation	United Kingdom (England and Wales)	01371275
Charity registration	England and Wales	507772
Principal address	Daneside Theatre Trust Ltd Park Road Congleton Cheshire England CW12 1DP	
Registered office	Daneside Theatre Trust Ltd Park Road Congleton Cheshire England CW12 1DP	
Independent examiner	Peter McNulty FCA FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET	

DANESIDE COMMUNITY THEATRE TRUST LIMITED

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DANESIDE COMMUNITY THEATRE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2026

The trustees present their annual report and financial statements for the year ended 31 May 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of trust and memorandum of association, the Companies Act 2006 and "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).

Objectives and activities

The charity's objective and its principal activity continues to be that of the promotion, maintenance, improvement and advancement of education in the Borough of Congleton by means of the provision of a theatre.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Each year we review the quality and range of the in-house facilities which we make available to our users. During the past year more than £15,000 was spent to install LED stage lighting which will significantly reduce future energy usage and bills. New solar panels have been used from the beginning of the year to help with energy costs. The installation of air conditioning equipment in the auditorium and dressing rooms was completed towards the end of the year at a cost of more than £33,000. New bar tills were purchased and the theatre bar moved to a cashless payments system which reduces the work needed from our volunteers.

The general upkeep of the Theatre and its facilities have been maintained throughout the year.

The Theatre was again granted a Mandatory Rate Relief from Cheshire East Council, which significantly reduces the costs the Theatre must pay.

This year we have been fortunate to receive the following grants and donations:

The Estate of Mrs SM Clarke	£670
Cheshire East Council	£10,000
Congleton Pantomime	£10,000
In Memory of Clair Lawton	£100

The donations were used towards the costs of new LED stage lighting and air conditioning equipment.

We are always looking for new and innovative ways in which the Theatre can be used for the benefit of the people of Congleton, and we will continue to offer productions staged by both amateur and professional groups. During the past year the theatre had 17 separate amateur productions, 7 shows from visiting professional groups and 9 dance shows.

We also showed 17 films which continue to be well supported. We screen a variety of films that appeal to a wider audience, and this encourages different age groups to attend.

The Daneside Studios are now fully open and are being used by various groups in the local area.

A big thank you to everyone for using the bar on show nights, the income from the bar goes towards the upkeep of the Theatre and helps to keep the hire charges down.

The local societies, amateur groups and dance schools receive a lot of support from the people of Congleton for the excellent and wide variety of shows they stage.

The Theatre is grateful for the support they receive and would like to take this opportunity to wish everyone a successful season in 2026/27.

Financial review

The trust holds surplus capital on deposit with UK bank and building societies. It is not the Trust's policy to take investment risks any accumulated funds will be held in deposit accounts offering best terms.

On 31st May 2026, the charity held reserves of £995,250 of this £674,232 is held in fixed assets and £343,354 is held as cash in the bank.

Reserves policy

The amount the Trust has determined should be the minimum held as reserve is £50,000. There should be sufficient funds available to ensure we have 24 months to cover our outgoings and to protect the Trust against unexpected high costs. This could be a business continuation issue due to flood or fire, or an urgent repair bill for any part of the building or the building infrastructure.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trust was incorporated on 31 May1978, and registered as a charity on 14th July 1978. The company was established under Memorandum of association which established the objects and powers of the charitable company.

The liability of full members of the society is an understanding to contribute to the assets of the Trust in the event of it being wound up while a member, or within one year after ceasing to be a member, a sum not exceeding one pound.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

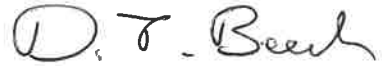
Mrs L F Lee (Resigned 22 September 2025)
Mr A N Bours
Mr P M Drage
Mrs A S Bradley
Mrs V Dorgan
Mr A J Millington
Mr D J Beech

Recruitment and appointment of trustees

New Trustees are appointed from theatre groups, friends of the theatre and members. The Trustees retire by rotation, any Trustee offering themselves up for re-election, or a new person wishing to become a Trustee are voted onto the Trust at the AGM by the members of the Company.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mr D J Beech
Trustee

28 August 2026

DANESIDE COMMUNITY THEATRE TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DANESIDE COMMUNITY THEATRE TRUST LIMITED

I report to the trustees on my examination of the financial statements of Daneside Community Theatre Trust Limited (the charity) for the year ended 31 May 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the association of Chartered Certified Accountants, which is one of the listed bodies.

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

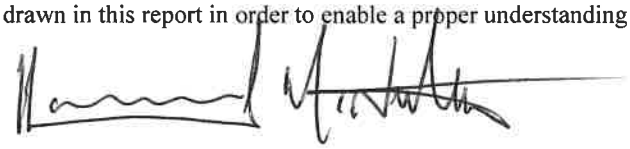
1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

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

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Peter McNulty FCA FCCA
Hammond McNulty LLP
Bank House
Market Square
Congleton
Cheshire
CW12 1ET
England
28 August 2026

DANESIDE COMMUNITY THEATRE TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £
Income from:					
Donations and legacies	3	10,778	10,000	20,778	26,154
Charitable activities	4	298,288	-	298,288	258,979
Other trading activities	5	65,076	-	65,076	54,716
Investments	6	9,026	-	9,026	11,771
Total income		383,168	10,000	393,168	351,620
Expenditure on:					
Raising funds	7	24,991	-	24,991	25,343
Charitable activities	8	307,559	10,000	317,559	293,816
Other expenditure	13	2,029	-	2,029	722
Total expenditure		334,579	10,000	344,579	319,881
Net income and movement in funds		48,589	-	48,589	31,739
Reconciliation of funds:					
Fund balances at 1 June 2025		946,661	-	946,661	914,922
Fund balances at 31 May 2026		995,250	-	995,250	946,661

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

DANESIDE COMMUNITY THEATRE TRUST LIMITED

BALANCE SHEET

AS AT 31 MAY 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	**15**		674,232		642,795
Current assets					
Stocks	**16**	2,800		2,200	
Debtors	**17**	9,855		19,311	
Cash at bank and in hand		343,354		314,082	
		356,009		335,593	
Creditors: amounts falling due within one year	**18**	(34,991)		(31,727)	
Net current assets			321,018		303,866
Total assets less current liabilities			995,250		946,661
The funds of the charity					
Unrestricted funds	**19**		995,250		946,661
			995,250		946,661

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 August 2026

D. J. Beech.

Mr D J Beech
Trustee

1 Accounting policies

Charity information

Daneside Community Theatre Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Daneside Theatre Trust Ltd, Park Road, Congleton, Cheshire, CW12 1DP, England.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's deed of trust and memorandum of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Fixtures and fittings	10% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	10,108	-	10,108	800	-	800
Legacies	670	-	670	25,354	-	25,354
Grants	-	10,000	10,000	-	-	-
	10,778	10,000	20,778	26,154	-	26,154

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities and projects		
Ticket sales & room hire	298,288	258,979

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Bar sales	65,076	54,716

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	9,026	11,771

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Trading costs		
Bar purchases	24,991	25,343

8 Expenditure on charitable activities

	Theatre provision 2026 £	Theatre provision 2025 £
Direct costs		
Depreciation and impairment	5,326	5,554
Theatre production costs	224,875	207,275
Rates and water	7,478	8,268
Insurance	8,733	9,087
Light and heat	14,995	21,265
Telephone	1,259	946
Advertising	1,051	883
Cleaning	22,100	21,597
Repairs and renewals	29,747	12,999
Computer, post and stationery	845	1,104
	316,409	288,978
Share of support and governance costs (see note 9)		
Governance	1,150	4,838
	317,559	293,816
Analysis by fund		
Unrestricted funds	307,559	293,816
Restricted funds	10,000	-
	317,559	293,816

9 Support costs allocated to activities

	2026 £	2025 £
Governance costs	1,150	4,838
Analysed between:		
Theatre provision	1,150	4,838

9 Support costs allocated to activities **(Continued)**

	2026	2025
Governance costs comprise:	**£**	**£**
Audit fees	1,150	1,716
Legal and professional	-	3,122
	1,150	4,838

10 Net movement in funds

	2026	2025
	£	**£**
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,150	1,716
Depreciation of owned tangible fixed assets	5,326	5,554

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	**Number**
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

13 Other expenditure

	Unrestricted funds 2026	Unrestricted funds 2025
	£	**£**
Financing costs	1,063	524
Other expenditure	966	198
	2,029	722

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 June 2025	624,666	190,847	423	815,936
Additions	3,000	33,763	-	36,763
At 31 May 2026	627,666	224,610	423	852,699
Depreciation and impairment				
At 1 June 2025	31,564	141,238	339	173,141
Depreciation charged in the year	-	5,242	84	5,326
At 31 May 2026	31,564	146,480	423	178,467
Carrying amount				
At 31 May 2026	596,102	78,130	-	674,232
At 31 May 2025	593,102	49,609	84	642,795

16 Stocks

	2026	2025
	£	£
Finished goods and goods for resale	2,800	2,200

17 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	55	1,447
Prepayments and accrued income	9,800	17,864
	9,855	19,311

18 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	7,158	6,233
Other creditors	5,644	5,340
Accruals and deferred income	22,189	20,154
	34,991	31,727

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2025	Incoming resources	Resources expended	At 31 May 2026
	£	£	£	£
General funds	946,661	383,168	(334,579)	995,250

Previous year:	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
General funds	914,922	351,620	(319,881)	946,661

20 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).