

SCOTTISH CHARITY NUMBER SC018184

Financial Statements

EASTER ROSS MUSICAL THEATRE

(formerly The Garrick Singers)

Year ended 31st May 2026

EASTER ROSS MUSICAL THEATRE

TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st MAY 2026

SCOTTISH CHARTY NO SC018184

Trustees – Shawn Cowan (Chair)
Kerry Russell (Vice Chair)
Joyce McLuskie (Treasurer)
Allena Macleod (Secretary)
Lisa Johnston
Sheila Tomelty
John Gunn
Steven Kelly

Contact Address – 4 Culplesant Drive
Tain
Ross-shire
IV19 1JT

Recruitment and appointment of Trustees

Trustees are appointed or reappointed by the members at our annual general meeting.

Governing document

Easter Ross Musical Theatre is a charitable unincorporated association, and the purposes and rules are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to educate the public in the dramatic and operatic arts, to further the development of public appreciation in the said arts and to assist and further such charitable institutions and charitable purposes as the committee shall from time to time determine.

Activities and achievements

This year the society staged the show We Will Rock You. This iconic show enabled members old and new to show off both their acting and vocal skills. The show was ideally suited to our society which has a lovely mix of male and female members to fulfil the casting requirements.

**TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR
ENDED 31st MAY 2026 continued**

Activities and achievements (continued)

The show was well received by an appreciative family audience and allowed them to go back in time with the fabulous music of Queen and forward to the future to the potential of a life without music at the hands of the evil Killer Queen. Costumes and Scenery was outsourced for this production, which resulted in vibrant and varied costumes and a video wall, provided by Utopia Costumes Ltd and Story and Stage, Inverness respectively, which set the scene for a hugely successful run of four shows.

The company received an extremely favourable review from both NODA representatives and the local press.

Our usual charity collections at the end each performance allowed us to make generous donations to a local charity, Tain Gala, a charity at the heart of the community. It brings people together, boosts local pride, and puts on events throughout the year for all ages to enjoy. Thanks to the generosity of our audience, this year's gala will help sustain and grow these opportunities for everyone in the town. They lost one of their members the previous year who had been a great supporter to ERMT, and it was only fitting that they should be the recipient of our charitable collection this year.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves

All funds are unrestricted and available for the general activities of the Society. The reserves held by the society are to finance our next production and any incidental costs as rent and licencing etc.

Approved by the Trustees and signed on their behalf


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Chairperson

Date 

EASTER ROSS MUSICAL THEATRE

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31st MAY 2026

Receipts	2026	2025
Subscriptions	2145	2200
Gift Aid	1550	732
Show income	13250	14773
Fund raising income	5807	5401
Donations	2660	1528
Bank interest	62	61
Charity Collection	696	-
	<u>26170</u>	<u>24695</u>
 Payments		
Royalties/licences/NODA subs	1485	9084
NODA Insurance	830	619
Hall rental	3614	3742
Other show expenses	11733	12340
Sundry	243	131
Gifts & donations	782	503
Bank charges	53	-
	<u>18740</u>	<u>26419</u>
 Surplus/(Deficit) for year	<u>7430</u>	<u>(1724)</u>

EASTER ROSS MUSICAL THEATRE

STATEMENT OF BALANCES AS AT 31st MAY 2026

	2026	2025
Bank and cash in hand		
Opening balances	15412	17136
Surplus/(Deficit) for year	7430	(1724)
Closing balance	<u>22842</u>	<u>15412</u>
Reserves		
General funds	22842	15412
Restricted funds	-	-
	<u>22842</u>	<u>15412</u>

Signed on behalf of the Trustees

Joyce McHuskie

Date

25/8/26

APPENDIX 3

OSCR

Scottish Charity Regulator

		Independent examiner's report on the accounts						V2	
Report to the trustees/members of	Charity name	Easter Ross Musical Theatre							
Registered charity number	SC	018184							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Period end date	Day	Month	Year
		1st	June	2025		31st	May	2026	
Set out on pages	1-4	(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*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed**:								Date:	14th August 2026
Name:	Karen Sutherland								
Relevant professional qualification(s) or body (if any):	CAB ICAS								
Address:	Millennium Cottage, Strath Road, Helmsdale, Sutherland KW8 6JL								

*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.

**OSCR will accept digital or typed signatures.