

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales · Charity number 1000051

Details

Other names	THE RONDO TRUST
Status	Registered
Legal form	Other
Registered	1990-08-14
Register	View on the Charity Commission register

Contact

Address	The Rondo Theatre St. Saviours Road Bath BA1 6RT
Phone	01225 282138
Email	director@rondotheatre.co.uk
Website	www.rondotheatre.co.uk

Activities

Objects: TO EDUCATE THE PUBLIC IN THE PERFORMING ARTS IN PARTICULAR BY THE PROMOTION AND PRODUCTION OF PLAYS AND THE ENCOURAGEMENT OF THE ARTS INCLUDING THE ARTS OF DRAMA, MIME, DANCE, SINGING AND MUSIC FOR THE BENEFIT OF THE PUBLIC

Activities: The main activities undertaken by the Trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, undertaking to encourage and support new writing and emerging theatre companies, and supporting the Rondo Theatre Company, and children's theatre groups.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bath And North East Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£127,121	£116,445	-	-
2024-07-31	£127,246	£102,393	-	-
2023-07-31	£109,262	£102,976	-	-
2022-07-31	£73,428	£92,696	-	-
2021-07-31	£93,771	£51,307	-	-
2020-07-31	£65,930	£68,139	-	-

Trustees

Name	Role	Appointed
Matt Nation	Chair	2016-10-24
Alana Wright		2024-03-20
JONATHAN HETREED		
Jasmine Hazelwood		2025-11-06
Maria Elizabeth Finlay		2025-11-06
Richard Leigh		
Robert James Finlay		2025-11-06
Stephanie Hazell		2025-11-06

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales - Charity number 1000051

Accounts

The Rondo Trust for the Performing Arts

Report and Accounts for the year ended 31 July 2025

Registered Charity no. 1000051

THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

Report and Accounts for the year ended 31 July 2025

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THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

ADMINISTRATION REPORT FOR THE YEAR ENDED

31 July 2025

Trustees	Mr M Nation (Chairman) Mr J Hetreed Mr R Leigh Ms A Wright Mr R J Finlay (Appointed 6 November 2025) Ms S Hazell (Appointed 6 November 2025) Ms M E Finlay (Appointed 6 November 2025) Ms J Hazlewood (Appointed 6 November 2025) Mr P Boddy (Retired 15 April 2026) Mr O Langdon (Retired 16 January 2026)
Charity No.	1000051
Address	The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU
Independent Examiner	Mr R M Webster The Great Barn Frampton Mansell Stroud Gloucestershire GL6 8JB
Theatre Manager	Mr I McGlynn The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT

THE RONDO TRUST FOR THE PERFORMING ARTS
TRUSTEES REPORT FOR THE YEAR ENDED 31 July 2025
Charity No. 1000051

The trustees present their report for the year to 31 July 2025

OBJECTS AND PRINCIPAL ACTIVITIES

The Rondo Trust for The Performing Arts is a body set up by a deed on 27 July 1990 (amended by deed on 17 August 2009). The objects of the trust are to educate the public in the performing arts, in particular by the promotion and production of plays and the encouragement of the arts including the arts of drama, mime, dance, singing and music for the benefit of the public.

The main activities undertaken by the trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, and supporting the Rondo Music and Concert Club, the Rondo Theatre Company, the Rondo Writers Group, the Rondo Actors Workshops, and childrens theatre groups.

The trustees have had regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The trustees serving during the year are listed in the Administration report on page 1.

Mr P Boddy retired as a trustee on 15 April 2026. Mr O Langdon retired as a trustee on 16 January 2026. Their fellow trustees would like to express their gratitude for all that they have done for the Rondo Trust.

APPOINTMENT OF TRUSTEES

New trustees may be appointed by a resolution of the trustees.

ACHIEVEMENTS AND PERFORMANCE

The trustees report that the Trust has had a successful year. The trustees are looking forward to a successful future. The trustees are grateful for the support of all those who have contributed to the Rondo Pledge Scheme, The Rondo Lover Scheme and the Rondo Seat Fund.

The trustees continue to ensure that the Rondo Theatre is well maintained.

FINANCIAL REVIEW

The Trustees report another successful year, with a net inflow of funds of £10,676.

Reserves. It is the policy of the trustees to maintain reserves sufficient to ensure the continued successful operation of the theatre and its activities. The trustees consider that the reserves held are appropriate to pursue the objects and activities of the trust.

RISK MANAGEMENT

The trustees monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

TRUSTEES RESPONSIBILITIES

The trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the trust and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Make judgements and estimates that are reasonable and prudent.
- 3) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

VOLUNTEERS

The trust continues to rely on volunteers who support the staff employed by the trust. The volunteers make the Rondo the success that it is and the trustees would like to take this opportunity to thank them for their continued support.

Approved by the trustees and signed on their behalf by

M. Nation
Chairman of the Trust

Date:

THE RONDO TRUST FOR THE PERFORMING ARTS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED

31 July 2025

**Report of The Independent Examiner to the Trustees of the Rondo Trust for the Performing Arts.
Charity Number 1000051.**

I report on the accounts of the Trust for the year ended 31 July 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:

R M Webster
The Great Barn
Frampton Mansell
Stroud
Gloucestershire GL6 8JB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 July 2025

	Notes	2025		2025	2025		2024	
		Unrestricted Funds	Unrestricted Funds	Restricted Funds The Rondo Seat Fund	Total Funds	Total Funds	Total Funds	Total Funds
		£	£	£	£	£	£	£
INCOMING RESOURCES								
Voluntary Income								
Grants & donations	3.1		1,307	0	1,307		1,387	
Investment income								
Bank interest received			328	0	328		160	
Incoming Resources from Charitable Activities								
Theatre Income		41,580			41,580	51,274		
Box office commissions & levies		19,422			19,422	23,452		
Events & promotions	3.2	18,025			18,025	6,316		
Bar sales	3.3	46,447			46,447	44,657		
Other		12			12			
			125,486	0	125,486		125,699	
Total incoming resources			127,121	0	127,121		127,246	
RESOURCES EXPENDED								
Charitable Activities								
Theatre operating expenses		6,110			6,110	4,801		
Theatre refurbishment		7,362			7,362	2,354		
Theatre insurance		3,294			3,294	2,989		
Administration staff costs		28,600			28,600	25,700		
Marketing costs		17,728			17,728	13,525		
Administration expenses		12,261			12,261	10,536		
Events & promotions	3.2	4,763			4,763	2,390		
Bar purchases	3.3	17,534			17,534	20,626		
Promotional expenses	3.4	15,506			15,506	16,971		
Depreciation		3,287			3,287	2,501		
Total resources expended			116,445	0	116,445		102,393	
Net incoming / (outgoing) resources			10,676	0	10,676		24,853	
NET MOVEMENT IN FUNDS			10,676	0	10,676		24,853	
RECONCILIATION OF FUNDS								
Total funds brought forward			71,812	4,857	76,669		51,816	
Total funds carried forward			82,488	4,857	87,345		76,669	

There were no other recognised gains or losses.
The notes on pages 6 to 8 form an integral part of these accounts.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

BALANCE SHEET AS AT 31 July 2025

		<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>	<u>2024</u>
		<u>Unrestricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
	Notes	£	£	£	£	£	£	£
FIXED ASSETS								
Tangible assets	4		11,605			11,605		5,713
CURRENT ASSETS								
Debtors & prepayments	5	17,998			17,998		24,549	
Cash at bank and in hand		58,117		4,857	62,974		52,726	
Total Current Assets		<u>76,115</u>		<u>4,857</u>	<u>80,972</u>		<u>77,275</u>	
CURRENT LIABILITIES:								
Amounts falling due within one year	6	5,232			5,232		6,319	
NET CURRENT ASSETS			<u>70,883</u>	<u>4,857</u>		<u>75,740</u>		<u>70,956</u>
NET ASSETS			<u>82,488</u>	<u>4,857</u>		<u>87,345</u>		<u>76,669</u>
FUNDS OF THE CHARITY	7		<u>82,488</u>	<u>4,857</u>		<u>87,345</u>		<u>76,669</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Signed on behalf of the Trustees

M Nation
Chairman

Date:

.....

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Note 2 Accounting policies

2.1 Recognition of incoming resources

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102

Items of income are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant & Equipment at rates between 10% and 25% per annum, straight line basis

The Trustees own the freehold of the Rondo Theatre. No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31 July 2025

	<u>2025</u>	<u>2024</u>
Note 3 Analysis of incoming and expended resources		
3.1 Grants & donations	£	£
Rondo Lover & Rondo Pledge (Unrestricted)	1,307	1,387
	<u>1,307</u>	<u>1,387</u>
3.2 Events & promotions	£	£
Income		
Rondo Theatre Company	17,263	6,316
New Writing Group	762	
	<u>18,025</u>	<u>6,316</u>
Expenditure		
Rondo Theatre Company	(4,763)	(2,390)
Net income less expenditure	<u>13,262</u>	<u>3,926</u>
3.3 Bar trading	£	£
Bar sales	46,447	44,657
Bar purchases	(17,534)	(20,626)
	<u>28,913</u>	<u>24,031</u>
Gross margin	62%	54%
3.4 Promotional expenses	£	£
Theatre programmes	10,633	13,038
Other	4,873	3,933
	<u>15,506</u>	<u>16,971</u>

Note 4	Tangible Fixed assets	Plant & Equipment £
	Cost	
	At 01 August 2024	30,290
	Additions	9,178
	Disposals	<u>(6,261)</u>
	At 31 July 2025	<u>33,207</u>
	Depreciation	
	At 01 August 2024	24,577
	Disposals	(6,031)
	Charge for the year	<u>3,056</u>
	At 31 July 2025	<u>21,602</u>
	Net book value	
	At 31 July 2025	<u><u>11,605</u></u>
	At 31 July 2024	<u><u>5,713</u></u>

The Trust also owns the freehold of the Rondo Theatre. No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation

Note 5	Debtors & Prepayments	<u>2025</u> £	<u>2024</u> £
	Prepayments and Accrued Income	<u>17,998</u>	<u>24,549</u>

Note 6	Creditors: Amounts falling due within one year	<u>2025</u> £	<u>2024</u> £
	Accrued expenses	<u>5,232</u>	<u>6,319</u>

Note 7	Funds	<u>Unrestricted Fund</u> <u>General Fund</u> £	<u>Unrestricted Fund</u> <u>The Rondo Theatre Company Fund</u> £	<u>Unrestricted Funds</u> <u>Total Unrestricted Funds</u> £	<u>Restricted Fund</u> <u>The Rondo Seat Fund</u> £	<u>Total Funds</u> £
	At 01 August 2024	67,315	4,497	71,812	4,857	76,669
	Transfers in year					0
	Surplus / (deficit) for the year	4,720	5,956	10,676		10,676
	At 31 July 2025	<u>72,035</u>	<u>10,453</u>	<u>82,488</u>	<u>4,857</u>	<u>87,345</u>

The Rondo Theatre Company Fund is held by the amateur dramatic company part of the Rondo Trust, and is unrestricted. The Restricted Fund represents unspent donations for the replacement of the Rondo Theatre seating

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales - Charity number 1000051

Accounts

THE RONDO TRUST FOR THE PERFORMING ARTS
Registered Charity no. 1000051
Report and Accounts for the year ended 31 July 2024

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Theatre Manager

Mr J McGeagh
The Rondo Theatre
21 Leinster Road
Lyncholl
Leamington
CV34 6BT

THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

Report and Accounts for the year ended 31 July 2024

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THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

ADMINISTRATION REPORT FOR THE YEAR ENDED

31 July 2024

Trustees	Mr J Hetreed (Chairman) Mr P Boddy Mr R Leigh Mr M Nation Ms A Wright Appointed 20 March 2024 Mr O Langdon Appointed 20 March 2024
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Charity No.	1000051
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Address	The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
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Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU
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Independent Examiner	Mr R M Webster The Great Barn Frampton Mansell Stroud Gloucestershire GL6 8JB
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Theatre Manager	Mr I McGlynn The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
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THE RONDO TRUST FOR THE PERFORMING ARTS
TRUSTEES REPORT FOR THE YEAR ENDED 31 July 2024
Charity No. 1000051

The trustees present their report for the year to 31 July 2024

OBJECTS AND PRINCIPAL ACTIVITIES

The Rondo Trust for The Performing Arts is a body set up by a deed on 27 July 1990 (amended by deed on 17 August 2009). The objects of the trust are to educate the public in the performing arts, in particular by the promotion and production of plays and the encouragement of the arts including the arts of drama, mime, dance, singing and music for the benefit of the public.

The main activities undertaken by the trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, and supporting the Rondo Music and Concert Club, the Rondo Theatre Company, the Rondo Writers Group, the Rondo Actors Workshops, and childrens theatre groups.

The trustees have had regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The trustees serving during the year are listed in the Administration report on page 1.

APPOINTMENT OF TRUSTEES

New trustees may be appointed by a resolution of the trustees.

ACHIEVEMENTS AND PERFORMANCE

The trustees report that the Trust has had a successful year. The trustees are looking forward to a successful future. The trustees are grateful for the support of all those who have contributed to the Rondo Pledge Scheme, The Rondo Lover Scheme and the Rondo Seat Fund. The trustees continue to ensure that the Rondo Theatre is well maintained.

FINANCIAL REVIEW

The Trustees report another successful year, with a net inflow of funds of £24,853.

Reserves. It is the policy of the trustees to maintain reserves sufficient to ensure the continued successful operation of the theatre and its activities. The trustees consider that the reserves held are appropriate to pursue the objects and activities of the trust.

RISK MANAGEMENT

The trustees monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

TRUSTEES RESPONSIBILITIES

The trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the trust and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Make judgements and estimates that are reasonable and prudent.
- 3) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

VOLUNTEERS

The trust continues to rely on volunteers who support the staff employed by the trust. The volunteers make the Rondo the success that it is and the trustees would like to take this opportunity to thank them for their continued support.

Approved by the trustees and signed on their behalf by

J.Hetreed
Chairman of the Trust

Date:

.....

THE RONDO TRUST FOR THE PERFORMING ARTS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED

31 July 2024

**Report of The Independent Examiner to the Trustees of the Rondo Trust for the Performing Arts.
Charity Number 1000051.**

I report on the accounts of the Trust for the year ended

31 July 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

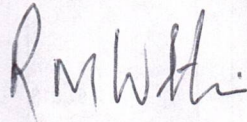
Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:



Date:

6/5/2025

R M Webster
The Great Barn
Frampton Mansell
Stroud
Gloucestershire GL6 8JB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 July 2024

	Notes	2024		2024	2024		2023	
		Unrestricted Funds	Unrestricted Funds	Restricted Funds The Rondo Seat Fund	Total Funds	Total Funds	Total Funds	Total Funds
		£	£	£	£	£	£	£
INCOMING RESOURCES								
Voluntary Income								
Grants & donations	3.1		1,387	0	1,387		5,826	
Investment Income								
Bank interest received			160	0	160		37	
Incoming Resources from Charitable Activities								
Theatre Income		51,274			51,274		35,291	
Box office commissions & levies		23,452			23,452		20,453	
Events & promotions	3.2	6,316			6,316		9,608	
Bar sales	3.3	44,657			44,657		37,296	
Other					0		751	
			125,699	0	125,699		103,399	
Total incoming resources			127,246	0	127,246		109,262	
RESOURCES EXPENDED								
Charitable Activities								
Theatre operating expenses		4,801			4,801		10,065	
Theatre refurbishment		2,354			2,354		3,072	
Theatre insurance		2,989			2,989		2,738	
Administration staff costs		25,700			25,700		14,750	
Marketing costs		13,525			13,525		13,765	
Administration expenses		10,536			10,536		16,278	
Events & promotions	3.2	2,390			2,390		4,410	
Bar purchases	3.3	20,626			20,626		16,659	
Promotional expenses	3.4	16,971			16,971		18,667	
Depreciation		2,501			2,501		2,572	
Total resources expended			102,393	0	102,393		102,976	
Net incoming / (outgoing) resources			24,853	0	24,853		6,286	
NET MOVEMENT IN FUNDS			24,853	0	24,853		6,286	
RECONCILIATION OF FUNDS								
Total funds brought forward			46,959	4,857	51,816		45,530	
Total funds carried forward			71,812	4,857	76,669		51,816	

There were no other recognised gains or losses.
The notes on pages 6 to 8 form an integral part of these accounts.

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Note 2 Accounting policies

2.1 Recognition of incoming resources

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102

Items of income are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant & Equipment at rates between 10% and 25% per annum, straight line basis

No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

BALANCE SHEET AS AT 31 July 2024

		<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>	<u>2023</u>
		<u>Unrestricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
	Notes			The Rondo Seat Fund				
FIXED ASSETS								
Tangible assets	4		5,713			5,713		8,213
CURRENT ASSETS								
Debtors & prepayments	5	24,549			24,549		408	
Cash at bank and in hand		47,869		4,857	52,726		57,072	
Total Current Assets		<u>72,418</u>		<u>4,857</u>	<u>77,275</u>		<u>57,480</u>	
CURRENT LIABILITIES:								
Amounts falling due within one year	6	<u>6,319</u>			<u>6,319</u>		<u>13,877</u>	
NET CURRENT ASSETS			66,099	4,857		70,956		43,603
NET ASSETS			<u>71,812</u>	<u>4,857</u>		<u>76,669</u>		<u>51,816</u>
FUNDS OF THE CHARITY	7		<u>71,812</u>	<u>4,857</u>		<u>76,669</u>		<u>51,816</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Signed on behalf of the Trustees

J Hetreed
Chairman

Date:

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED

31 July 2024

		<u>2024</u>	<u>2023</u>
Note 3	Analysis of incoming and expended resources		
3.1	Grants & donations	£	£
	Rondo Lover & Rondo Pledge (Unrestricted)	1,387	969
	Rondo Seat Fund (Restricted)		4,857
		<u>1,387</u>	<u>5,826</u>
3.2	Events & promotions	£	£
	Income		
	Rondo Theatre Company	6,316	9,608
	Expenditure		
	Rondo Theatre Company	(2,390)	(4,410)
	Net income less expenditure	<u>3,926</u>	<u>5,198</u>
3.3	Bar trading	£	£
	Bar sales	44,657	37,296
	Bar purchases	(20,626)	(16,659)
		<u>24,031</u>	<u>20,637</u>
	Gross margin	54%	55%
3.4	Promotional expenses	£	£
	Theatre programmes	13,038	9,873
	Other	3,933	8,794
		<u>16,971</u>	<u>18,667</u>

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 July 2024

Note 4 Tangible Fixed assets

	Plant & Equipment
	£
Cost:	
At 01 August 2023	30,290
Additions	
Disposals	
At 31 July 2024	<u>30,290</u>
Depreciation	
At 01 August 2023	22,076
Disposals	
Charge for the year	2,501
At 31 July 2024	<u>24,577</u>
Net book value	
At 31 July 2024	<u>5,713</u>
At 31 July 2023	<u>8,213</u>

The Trust also owns the freehold of the Rondo Theatre. No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation

Note 5 Debtors & Prepayments

	2024	2023
	£	£
Prepayments and Accrued Income	<u>24,549</u>	<u>408</u>

Note 6 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accrued expenses	6,319	1,877
Other creditors		12,000
	<u>6,319</u>	<u>13,877</u>

Note 7 Funds

	<u>Unrestricted Fund</u>	<u>Unrestricted Fund</u>	<u>Unrestricted Funds</u>	<u>Restricted Fund</u>	<u>Total Funds</u>
	<u>General Fund</u>	<u>The Rondo Theatre Company fund</u>	<u>Total Unrestricted Funds</u>	<u>The Rondo Seat Fund</u>	<u>Funds</u>
	£	£	£	£	£
At 01 August 2023	42,530	4,429	46,959	4,857	51,816
Transfers in year	3,858	(3,858)	0		0
Surplus / (deficit) for the year	20,927	3,926	24,853		24,853
At 31 July 2024	<u>67,315</u>	<u>4,497</u>	<u>71,812</u>	<u>4,857</u>	<u>76,669</u>

The Rondo Theatre Company fund is held by the amateur dramatic company part of the Rondo Trust, and is unrestricted. The Restricted Fund represents unspent donations for the replacement of the Rondo Theatre seating

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales - Charity number 1000051

Accounts

The Rondo Trust for the Performing Arts

Report and Accounts for the year ended 31 July 2023

Registered Charity no. 1000051

THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

Report and Accounts for the year ended 31 July 2023

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THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

ADMINISTRATION REPORT FOR THE YEAR ENDED 31 July 2023

Trustees	Mr J Hetreed (Chairman) Mr P Boddy Mr R Leigh Mr M Nation
----------	--

Charity No.	1000051
-------------	---------

Address	The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
---------	--

Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU
---------	--

Independent Examiner	Mr R M Webster The Great Barn Frampton Mansell Stroud Gloucestershire GL6 8JB
----------------------	--

Theatre Manager	Mr I McGlynn The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
-----------------	--

**THE RONDO TRUST FOR THE PERFORMING ARTS
TRUSTEES REPORT FOR THE YEAR ENDED 31 July 2023
Charity No. 1000051**

The trustees present their report for the year to 31 July 2023

OBJECTS AND PRINCIPAL ACTIVITIES

The Rondo Trust for The Performing Arts is a body set up by a deed on 27 July 1990 (amended by deed on 17 August 2009). The objects of the trust are to educate the public in the performing arts, in particular by the promotion and production of plays and the encouragement of the arts including the arts of drama, mime, dance, singing and music for the benefit of the public.

The main activities undertaken by the trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, and supporting the Rondo Music and Concert Club, the Rondo Theatre Company, the Rondo Writers Group, the Rondo Actors Workshops, and childrens theatre groups.

The trustees have had regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The trustees serving during the year are listed in the Administration report on page 1.

APPOINTMENT OF TRUSTEES

New trustees may be appointed by a resolution of the trustees.

ACHIEVEMENTS AND PERFORMANCE

The trustees report that the Trust has successfully weathered the storm created by the Covid crisis and is in good shape. The trustees are looking forward to a successful future. The trustees are grateful for the support of all those who have contributed to the Rondo Pledge Scheme, The Rondo Lover Scheme and the Rondo Seat Fund.

The trustees continue to ensure that the Rondo Theatre is well maintained.

FINANCIAL REVIEW

The Trustees report another successful year.

Reserves. It is the policy of the trustees to maintain reserves sufficient to ensure the continued successful operation of the theatre and its activities. The trustees consider that the reserves held are appropriate to pursue the objects and activities of the trust.

RISK MANAGEMENT

The trustees monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

TRUSTEES RESPONSIBILITIES

The trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the trust and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Make judgements and estimates that are reasonable and prudent.
- 3) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

VOLUNTEERS

The trust continues to rely on volunteers who support the staff employed by the trust. The volunteers make the Rondo the success that it is and the trustees would like to take this opportunity to thank them for their continued support.

Approved by the trustees and signed on their behalf by

J.Hetreed
Chairman of the Trust

Date: 24 June 2024
.....

THE RONDO TRUST FOR THE PERFORMING ARTS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 July 2023

**Report of The Independent Examiner to the Trustees of the Rondo Trust for the Performing Arts.
Charity Number 1000051.**

I report on the accounts of the Trust for the year ended 31 July 2023

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:

24/06/2024

R M Webster
The Great Barn
Frampton Mansell
Stroud
Gloucestershire GL6 8JB

	Notes	2023		2023	2023		2022	
		Unrestricted Funds	Unrestricted Funds	Restricted Funds The Rondo Seat Fund	Total Funds	Total Funds	Total Funds	Total Funds
		£	£	£	£	£	£	£
INCOMING RESOURCES								
Voluntary Income								
Grants & donations	3.1		969	4,857		5,826		6,670
Investment income								
Bank interest received			37			37		19
Incoming Resources from Charitable Activities								
Theatre rental		35,291			35,291		20,035	
Box office commissions & levies		20,453			20,453		12,897	
Events & promotions	3.2	9,608			9,608		8,255	
Bar sales	3.3	37,296			37,296		25,522	
Other		751			751		30	
			103,399			103,399		66,739
Total incoming resources			104,405	4,857		109,262		73,428
RESOURCES EXPENDED								
Charitable Activities								
Theatre operating expenses		10,065			10,065		9,881	
Theatre refurbishment		3,072			3,072		879	
Theatre insurance		2,738			2,738		2,486	
Administration staff costs		14,750			14,750		26,050	
Marketing costs		13,765			13,765		18,035	
Administration expenses		16,278			16,278		4,021	
Events & promotions	3.2	4,410			4,410		5,357	
Bar purchases	3.3	16,659			16,659		11,923	
Promotional expenses	3.4	18,667			18,667		10,606	
Depreciation		2,572			2,572		3,458	
Total resources expended			102,976			102,976		92,696
Net incoming / (outgoing) resources			1,429	4,857		6,286		(19,268)
NET MOVEMENT IN FUNDS			1,429	4,857		6,286		(19,268)
RECONCILIATION OF FUNDS								
Total funds brought forward			45,530			45,530		64,798
Total funds carried forward			46,959	4,857		51,816		45,530

There were no other recognised gains or losses.
The notes on pages 6 to 8 form an integral part of these accounts.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

BALANCE SHEET AS AT 31 July 2023

		<u>2023</u>		<u>2023</u>	<u>2023</u>		<u>2022</u>	
		<u>Unrestricted Funds</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>	<u>Total Funds</u>
	Notes	£	£	£	£	£	£	£
FIXED ASSETS								
Tangible assets	4		8,213			8,213		9,482
CURRENT ASSETS								
Debtors & prepayments	5	408			408		852	
Cash at bank and in hand		52,215		4,857	57,072		47,670	
Total Current Assets		52,623			57,480		48,522	
CURRENT LIABILITIES:								
Amounts falling due within one year	6	13,877			13,877		12,474	
NET CURRENT ASSETS			38,746			43,603		36,048
NET ASSETS			46,959	4,857		51,816		45,530
FUNDS OF THE CHARITY	7		46,959	4,857		51,816		45,530

The notes on pages 6 to 8 form an integral part of these accounts.

Signed on behalf of the Trustees

J Hetreed
Chairman

Date:

24 June 2024

.....

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Note 2 Accounting policies

2.1 Recognition of incoming resources

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102

Items of income are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant & Equipment at rates between 10% and 25% per annum, straight line basis

No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 July 2023

	<u>2023</u> <u>Unrestricted</u> <u>Funds</u>	<u>2023</u> <u>Restricted</u> <u>Funds</u> <u>The Rondo</u> <u>Seat Fund</u>	<u>2022</u>
	£	£	£
Note 3 Analysis of incoming and expended resources			
3.1 Grants & donations (Unrestricted)			
Rondo Lover & Rondo Pledge	969		754
Rondo Seat Fund		4857	
Bath and North East Somerset			3626
Arts Council of England			2284
Amazon Smile			6
	<u>969</u>	<u>4,857</u>	<u>6,670</u>
3.2 Events & promotions			
Income			
Rondo Theatre Company	9,608		8,255
Expenditure			
Rondo Theatre Company	(4,410)		(5,307)
Rondo Theatre			(50)
Net income less expenditure	<u>5,198</u>		<u>2,898</u>
3.3 Bar trading			
Bar sales	37,296		25,522
Bar purchases	(16,659)		(11,923)
	<u>20,637</u>		<u>13,599</u>
Gross margin	55%		53%
3.4 Promotional expenses			
Theatre programmes	9,873		8,460
Other	8,794		2,146
	<u>18,667</u>		<u>10,606</u>

Note 4	Tangible Fixed assets	Plant & Equipment £
	Cost	
	At 01 August 2022	28,986
	Additions	1,303
	Disposals	
	At 31 July 2023	<u>30,289</u>
	Depreciation	
	At 01 August 2022	19,504
	Disposals	
	Charge for the year	2,572
	At 31 July 2023	<u>22,076</u>
	Net book value	
	At 31 July 2023	<u>8,213</u>
	At 31 July 2022	<u>9,482</u>

The Trust also owns the freehold of the Rondo Theatre. No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation

Note 5	Debtors & Prepayments	2023	2022
		£	£
	Prepayments and Accrued Income	<u>408</u>	<u>852</u>

Note 6	Creditors: Amounts falling due within one year	2023	2022
		£	£
	Accrued expenses	1,877	10,229
	Other creditors	12,000	2,245
		<u>13,877</u>	<u>12,474</u>

Note 7	Funds	<u>Unrestricted Fund</u>	<u>Unrestricted Fund</u>	<u>Unrestricted Funds</u>	<u>Restricted Fund</u>	<u>Total Funds</u>
		<u>General Fund</u>	<u>The Rondo Theatre Company fund</u>	<u>Total Unrestricted Funds</u>	<u>The Rondo Seat Fund</u>	<u>Funds</u>
	At 01 August 2022	41,656	3,874	45,530	0	45,530
	Transfers in year					0
	Surplus / (deficit) for the year	874	555	1,429	4,857	6,286
	At 31 July 2023	<u>42,530</u>	<u>4,429</u>	<u>46,959</u>	<u>4,857</u>	<u>51,816</u>

The Rondo Theatre Company fund is held by the amateur dramatic company part of the Rondo Trust, and is unrestricted. The Restricted Fund represents unspent donations for the replacement of the Rondo Theatre seating

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales - Charity number 1000051

Accounts

The Rondo Trust for the Performing Arts

Report and Accounts for the year ended 31 July 2022

Registered Charity no. 1000051

THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

Report and Accounts for the year ended 31 July 2022

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THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

ADMINISTRATION REPORT FOR THE YEAR ENDED 31 July 2022

Trustees	Mr J Hetreed (Chairman) Mr P Boddy Mr R Leigh Mr M Nation
----------	--

Charity No.	1000051
-------------	---------

Address	The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
---------	--

Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU
---------	--

Independent Examiner	Mr W J Edwards ACA Tithe Barn Tresham Gloucestershire GL12 7RW
----------------------	--

Theatre Manager	Mr I McGlynn The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
-----------------	--

**THE RONDO TRUST FOR THE PERFORMING ARTS
TRUSTEES REPORT FOR THE YEAR ENDED 31 July 2022**

Charity No. 1000051

The trustees present their report for the year to 31 July 2022

OBJECTS AND PRINCIPAL ACTIVITIES

The Rondo Trust for The Performing Arts is a body set up by a deed on 27 July 1990 (amended by deed on 17 August 2009). The objects of the trust are to educate the public in the performing arts, in particular by the promotion and production of plays and the encouragement of the arts including the arts of drama, mime, dance, singing and music for the benefit of the public.

The main activities undertaken by the trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, and supporting the Rondo Music and Concert Club, the Rondo Theatre Company, the Rondo Writers Group, the Rondo Actors Workshops, and childrens theatre groups.

The trustees have had regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The trustees serving during the year are listed in the Administration report on page 1.

APPOINTMENT OF TRUSTEES

New trustees may be appointed by a resolution of the trustees.

ACHIEVEMENTS AND PERFORMANCE

The trustees report that the Trust has successfully weathered the storm created by the Covid crisis and is in good shape. The trustees are looking forward to a successful future. The trustees are grateful for the support of the Arts Council, Bath & North East Somerset Council, and everyone who donated to the Appeal for Funds initiated in March 2020. During the year the Trust received £2,284 as a grant from the Arts Council, and grants from Bath & North East Somerset Council totalling £3,626. The Trust has also received donations from individuals through the Rondo Lover scheme, and other schemes as listed in note 3 to the accounts.

The trustees continue to ensure that the Rondo Theatre is well maintained.

FINANCIAL REVIEW

As a consequence of the Covid crisis the activities of the Trust were halted in March 2020 and only resumed in July 2021. Good management and the grants and donations received have enabled the Trust to look forward to pursuing its objectives successfully in the coming months and years. The theatre is now back to normal working, although audience numbers have not yet fully recovered to pre-pandemic levels. The trustees are confident of continuing improvement.

Reserves. It is the policy of the trustees to maintain reserves sufficient to ensure the continued successful operation of the theatre and its activities. The trustees consider that the reserves held are appropriate to pursue the objects and activities of the trust.

RISK MANAGEMENT

The trustees monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

TRUSTEES RESPONSIBILITIES

The trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the trust and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Make judgements and estimates that are reasonable and prudent.
- 3) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

VOLUNTEERS

The trust continues to rely on volunteers who support the staff employed by the trust. The volunteers make the Rondo the success that it is and the trustees would like to take this opportunity to thank them for their continued support.

Approved by the trustees and signed on their behalf by

J.Hetreed
Chairman of the Trust

Date: 31 May 2023
.....

THE RONDO TRUST FOR THE PERFORMING ARTS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED

31 July 2022

Report of The Independent Examiner to the Trustees of the Rondo Trust for the Performing Arts. Charity Number 1000051.

I report on the accounts of the Trust for the year ended 31 July 2022

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:

31. May 2023

W J Edwards ACA
Tithe Barn
Tresham
Gloucestershire
GL12 7RW

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 July 2022

	Notes	<u>2022</u> £	<u>2022</u> £	<u>2021</u> £	<u>2021</u> £
INCOMING RESOURCES					
Voluntary Income					
Grants & donations	3.1		6,670		80,868
Investment income					
Bank interest received			19		0
Incoming Resources from Charitable Activities					
Theatre rental		20,035		7,718	
Box office commissions & levies		12,897		2,051	
Events & promotions	3.2	8,255		584	
Bar sales	3.3	25,522		50	
Other		30		2,500	
			66,739		12,903
Total incoming resources			73,428		93,771
RESOURCES EXPENDED					
Charitable Activities					
Theatre operating expenses		9,881		3,073	
Theatre refurbishment		879		1,118	
Theatre insurance		2,486		2,507	
Administration staff costs		26,050		26,425	
Marketing costs		18,035		10,920	
Administration expenses		4,021		3,369	
Events & promotions	3.2	5,357		636	
Bar purchases	3.3	11,923		0	
Promotional expenses	3.4	10,606		476	
Depreciation		3,458		2,783	
			92,696		51,307
Total resources expended			92,696		51,307
Net incoming / (outgoing) resources			(19,268)		42,464
NET MOVEMENT IN FUNDS			(19,268)		42,464
RECONCILIATION OF FUNDS					
Total funds brought forward			64,798		22,334
Total funds carried forward			45,530		64,798

There were no other recognised gains or losses.
The notes on pages 6 to 8 form an integral part of these accounts.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

BALANCE SHEET AS AT 31 July 2022

	Notes	<u>2022</u> £	<u>2022</u> £	<u>2021</u> £	<u>2021</u> £
FIXED ASSETS					
Tangible assets	4		9,482		9,023
CURRENT ASSETS					
Debtors & prepayments	5	852		5,197	
Cash at bank and in hand		47,670		55,788	
Total Current Assets		<u>48,522</u>		<u>60,985</u>	
CURRENT LIABILITIES:					
Amounts falling due within one year	6		12,474		5,210
NET CURRENT ASSETS			36,048		55,775
NET ASSETS			<u>45,530</u>		<u>64,798</u>
FUNDS OF THE CHARITY	7		<u>45,530</u>		<u>64,798</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Signed on behalf of the Trustees

J Hetreed
Chairman

Date: 31 May 2023
.....

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Note 2 Accounting policies

2.1 Recognition of incoming resources

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102

Items of income are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant & Equipment at rates between 10% and 25% per annum, straight line basis

No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 July 2022

	<u>2022</u>	<u>2021</u>
	£	£
Note 3 Analysis of incoming and expended resources		
3.1 Grants & donations (Unrestricted)		
Rondo Lover	754	864
Anon and online giving		148
Bath and North East Somerset	3,626	18,636
Arts Council of England	2,284	45,000
Web Donations		16,203
Amazon Smile	6	17
	<u>6,670</u>	<u>80,868</u>
3.2 Events & promotions		
Income		
Rondo Theatre Company	8,255	584
Expenditure		
Rondo Theatre Company	(5,307)	(636)
Rondo Theatre	(50)	
Net income less expenditure	<u>2,948</u>	<u>(52)</u>
3.3 Bar trading		
Bar sales	25,522	50
Bar purchases	(11,923)	0
	<u>13,599</u>	<u>50</u>
Gross margin	53%	
Due to Covid, the bar remained closed during the year ended 2021		
3.4 Promotional expenses		
Theatre programmes	8,460	0
Other	2,146	476
	<u>10,606</u>	<u>476</u>

Note 4	Tangible Fixed assets	Plant & Equipment
		£
	Cost	
	At 01 August 2021	25,069
	Additions	3,917
	Disposals	
	At 31 July 2022	<u>28,986</u>
	Depreciation	
	At 01 August 2021	16,046
	Disposals	
	Charge for the year	3,458
	At 31 July 2022	<u>19,504</u>
	Net book value	
	At 31 July 2022	<u>9,482</u>
	At 31 July 2021	<u>9,023</u>

The Trust also owns the freehold of the Rondo Theatre. No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation

Note 5	Debtors & Prepayments	2022	2021
		£	£
	Prepayments and Accrued Income	<u>852</u>	<u>5,197</u>

Note 6	Creditors: Amounts falling due within one year	2022	2021
		£	£
	Accrued expenses	10,229	4,910
	Other creditors	2,245	300
		<u>12,474</u>	<u>5,210</u>

Note 7	Funds	Unrestricted General fund	Unrestricted Rondo Theatre Company fund	Total funds
	At 01 August 2021	60,034	4,764	64,798
	Transfers in year	3,857	(3,857)	0
	Surplus / (deficit) for the year	(22,235)	2,967	(19,268)
	At 31 July 2022	<u>41,656</u>	<u>3,874</u>	<u>45,530</u>

The Rondo Theatre Company fund is held by the amateur dramatic company part of the Rondo Trust.

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales - Charity number 1000051

Accounts

The Rondo Trust for the Performing Arts

Report and Accounts for the year ended 31 July 2021

Registered Charity no. 1000051

THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

Report and Accounts for the year ended 31 July 2021

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THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

ADMINISTRATION REPORT FOR THE YEAR ENDED 31 July 2021

Trustees	Mr J Hetreed (Chairman) Mr P Boddy Mr R Leigh Mr M Nation
Charity No.	1000051
Address	The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU
Independent Examiner	Mr W J Edwards ACA Tithe Barn Tresham Gloucestershire GL12 7RW
Theatre Manager	Mr I McGlynn

**THE RONDO TRUST FOR THE PERFORMING ARTS
TRUSTEES REPORT FOR THE YEAR ENDED 31 July 2021**

Charity No. 1000051

The trustees present their report for the year to 31 July 2021

OBJECTS AND PRINCIPAL ACTIVITIES

The Rondo Trust for The Performing Arts is a body set up by a deed on 27 July 1990 (amended by deed on 17 August 2009). The objects of the trust are to educate the public in the performing arts, in particular by the promotion and production of plays and the encouragement of the arts including the arts of drama, mime, dance, singing and music for the benefit of the public.

The main activities undertaken by the trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, and supporting the Rondo Music and Concert Club, the Rondo Theatre Company, the Rondo Writers Group, the Rondo Actors Workshops, and childrens theatre groups.

The trustees have had regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The trustees serving during the year are listed in the Administration report on page 1.

APPOINTMENT OF TRUSTEES

New trustees may be appointed by a resolution of the trustees.

ACHIEVEMENTS AND PERFORMANCE

The trustees report that the Trust has successfully weathered the storm created by the Covid crisis and is in good shape. The trustees are looking forward to a successful future. The trustees are grateful for the support of the Arts Council, Bath & North East Somerset Council, and everyone who donated to the Appeal for Funds initiated in March 2020. During the year the Trust received £45,000 as a grant from the Arts Council, various grants from Bath & North East Somerset Council totalling £18,636 and a total of £16,203 from the public appeal made in March 2020. The Trust has also received donations from individuals through the Rondo Lover scheme, and other schemes as listed in note 3 to the accounts.

The trustees continue to ensure that the Rondo Theatre is well maintained.

FINANCIAL REVIEW

As a consequence of the Covid crisis the activities of the Trust were halted in March 2020 and only resumed in July 2021. Good management and the grants and donations received have enabled the Trust to look forward to pursuing its objectives successfully in the coming months and years.

Reserves. It is the policy of the trustees to maintain reserves sufficient to ensure the continued successful operation of the theatre and its activities. The trustees consider that the reserves held are appropriate to pursue the objects and activities of the trust.

RISK MANAGEMENT

The trustees monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

TRUSTEES RESPONSIBILITIES

The trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the trust and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Make judgements and estimates that are reasonable and prudent.
- 3) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

VOLUNTEERS

The trust continues to rely on volunteers who support the staff employed by the trust. The volunteers make the Rondo the success that it is and the trustees would like to take this opportunity to thank them for their continued support.

Approved by the trustees and signed on their behalf by

J.Hetreed
Chairman of the Trust

Date: 25 May 2022
.....

THE RONDO TRUST FOR THE PERFORMING ARTS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED

31 July 2021

**Report of The Independent Examiner to the Trustees of the Rondo Trust for the Performing Arts.
Charity Number 1000051.**

I report on the accounts of the Trust for the year ended 31 July 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:
25 May 2022

W J Edwards ACA
Tithe Barn
Tresham
Gloucestershire
GL12 7RW

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 July 2021

	Notes	<u>2021</u> £	<u>2021</u> £	<u>2020</u> £	<u>2020</u> £
INCOMING RESOURCES					
Voluntary Income					
Grants & donations	3.1		80,868		14,436
Investment income					
Bank interest received			0		2
Incoming Resources from Charitable Activities					
Theatre rental		7,718		21,879	
Box office commissions & levies		2,051		6,846	
Events & promotions	3.2	584		4,168	
Bar sales	3.3	50		18,599	
Other		2,500			
			12,903		51,492
Total incoming resources			93,771		65,930
RESOURCES EXPENDED					
Charitable Activities					
Theatre operating expenses		3,073		6,510	
Theatre refurbishment		1,118		1,509	
Theatre insurance		2,507		3,023	
Administration staff costs		26,425		23,174	
Marketing costs		10,920		13,180	
Administration expenses		3,369		3,733	
Events & promotions	3.2	636		710	
Bar purchases	3.3	0		8,879	
Promotional expenses	3.4	476		5,154	
Depreciation		2,783		2,267	
			51,307		68,139
Total resources expended			51,307		68,139
Net incoming / (outgoing) resources			42,464		(2,209)
NET MOVEMENT IN FUNDS			42,464		(2,209)
RECONCILIATION OF FUNDS					
Total funds brought forward			22,334		24,543
Total funds carried forward			64,798		22,334

There were no other recognised gains or losses.
The notes on pages 6 to 8 form an integral part of these accounts.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

BALANCE SHEET AS AT 31 July 2021

	Notes	<u>2021</u> £	<u>2021</u> £	<u>2020</u> £	<u>2020</u> £
FIXED ASSETS					
Tangible assets	4		9,023		8,726
CURRENT ASSETS					
Debtors & prepayments	5	5,197		749	
Cash at bank and in hand		55,788		14,712	
Total Current Assets		<u>60,985</u>		<u>15,461</u>	
CURRENT LIABILITIES:					
Amounts falling due within one year	6		5,210		1,853
NET CURRENT ASSETS			55,775		13,608
NET ASSETS			<u>64,798</u>		<u>22,334</u>
FUNDS OF THE CHARITY	7		<u>64,798</u>		<u>22,334</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Signed on behalf of the Trustees

J Hetreed
Chairman

Date: 25 May 2022
.....

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Note 2 Accounting policies

2.1 Recognition of incoming resources

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102

Items of income are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant & Equipment	at rates between 10% and 25% per annum, straight line basis
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No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 July 2021

	<u>2021</u>	<u>2020</u>
	£	£
Note 3 Analysis of incoming and expended resources		
3.1 Grants & donations (Unrestricted)		
Rondo Lover	864	1075
Anon and online giving	148	261
Bath and North East Somerset	18,636	10,000
Arts Council of England	45,000	
Web Donations	16,203	
Amazon Smile	17	
The Charities Aid Foundation		100
Garrick Charitable Trust		3,000
	<u>80,868</u>	<u>14,436</u>
3.2 Events & promotions		
Income		
Rondo Theatre Company	584	4,168
Expenditure		
Rondo Theatre Company	(636)	(710)
Net income less expenditure	<u>(52)</u>	<u>3,458</u>
3.3 Bar trading		
Bar sales	50	18,599
Bar purchases	0	(8,879)
	<u>50</u>	<u>9,720</u>
Gross margin		52%
Due to Covid, the bar remained closed during the year		
3.4 Promotional expenses		
Theatre programmes	0	4,845
Other	476	309
	<u>476</u>	<u>5,154</u>

Note 4	Tangible Fixed assets	Plant & Equipment
		£
	Cost	
	At 01 August 2020	22,049
	Additions	3,080
	Disposals	(60)
	At 31 July 2021	<u>25,069</u>
	Depreciation	
	At 01 August 2020	13,323
	Disposals	2,782
	Charge for the year	(59)
	At 31 July 2021	<u>16,046</u>
	Net book value	
	At 31 July 2021	<u>9,023</u>
	At 31 July 2020	<u>8,726</u>

The Trust also owns the freehold of the Rondo Theatre. No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation

Note 5	Debtors & Prepayments	2021	2020
		£	£
	Prepayments and Accrued Income	<u>5,197</u>	<u>749</u>

Note 6	Creditors: Amounts falling due within one year	2021	2020
		£	£
	Accrued expenses	4,910	1,553
	Other creditors	300	300
		<u>5,210</u>	<u>1,853</u>

Note 7	Funds	Unrestricted General fund	Unrestricted Rondo Theatre Company fund	Total funds
	At 01 August 2020	16,345	5,989	22,334
	Transfers in year	857	(857)	0
	Surplus / (deficit) for the year	42,832	(368)	42,464
	At 31 July 2021	<u>60,034</u>	<u>4,764</u>	<u>64,798</u>

The Rondo Theatre Company fund is held by the amateur dramatic company part of the Rondo Trust.

THE RONDO TRUST FOR THE PERFORMING ARTS

England & Wales - Charity number 1000051

Accounts

The Rondo Trust for the Performing Arts

Report and Accounts for the year ended 31 July 2020

Registered Charity no. 1000051

THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

Report and Accounts for the year ended 31 July 2020

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THE RONDO TRUST FOR THE PERFORMING ARTS

Registered Charity no. 1000051

ADMINISTRATION REPORT FOR THE YEAR ENDED 31 July 2020

Trustees	Mr J Hetreed (Chairman) Mr P Boddy Mr R Leigh Mr A Wood Mr M Nation Mr A Fletcher	Resigned 25 September 2020 Resigned 2 February 2019
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Charity No.	1000051
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Address	The Rondo Theatre St Saviours Road Larkhall Bath BA1 6RT
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Bankers	HSBC Bank plc 45 Milsom Street Bath BA1 1DU
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Independent Examiner	Mr W J Edwards ACA Tithe Barn Tresham Gloucestershire GL12 7RW
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Theatre Manager	Mr I McGlynn
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**THE RONDO TRUST FOR THE PERFORMING ARTS
TRUSTEES REPORT FOR THE YEAR ENDED 31 July 2020**

Charity No. 1000051

The trustees present their report for the year to 31 July 2020

OBJECTS AND PRINCIPAL ACTIVITIES

The Rondo Trust for The Performing Arts is a body set up by a deed on 27 July 1990 (amended by deed on 17 August 2009). The objects of the trust are to educate the public in the performing arts, in particular by the promotion and production of plays and the encouragement of the arts including the arts of drama, mime, dance, singing and music for the benefit of the public.

The main activities undertaken by the trust are the promotion of performances at the Rondo Theatre by both amateur and professional artists, and supporting the Rondo Music and Concert Club, the Rondo Theatre Company, the Rondo Writers Group, the Rondo Actors Workshops, and childrens theatre groups.

The trustees have had regard to the Charity Commission's guidance on public benefit.

TRUSTEES

The trustees serving during the year are listed in the Administration report on page 1.
The following trustees continue to serve: Mr J Hetreed, Mr R Leigh, Mr P Boddy, Mr M Nation

APPOINTMENT OF TRUSTEES

New trustees may be appointed by a resolution of the trustees.

ACHIEVEMENTS AND PERFORMANCE

The trustees report that the Trust has successfully weathered the storm created by the Covid crisis and is in good shape. The trustees are looking forward to a successful future. The trustees are grateful for the support of the Arts Council, Bath & North East Somerset Council, and everyone who donated to the Appeal for Funds initiated in March 2020. Since the period covered by these accounts the Trust has receive £45,000 as a grant from the Arts Council, various grants from Bath & North East Somerset Council totalling £18,636 and a total of £16,192 from the public appeal made in March 2020.

The trustees continue to ensure that the Rondo Theatre is well maintained.

FINANCIAL REVIEW

As a consequence of the Covid crisis the activities of the Trust were halted in March 2020 and are only now starting again. However, good management and the grants and donations received have enabled the Trust to look forward to pursuing its objectives successfully in the coming months and years.

Reserves. It is the policy of the trustees to maintain reserves sufficient to ensure the continued successful operation of the theatre and its activities. The trustees consider that the reserves held are appropriate to pursue the objects and activities of the trust.

RISK MANAGEMENT

The trustees monitor the risks to the organisation on a regular basis. They are satisfied that systems are in place to minimise or mitigate these.

TRUSTEES RESPONSIBILITIES

The trustees are required to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the trust and of the surplus or deficit for that year. In preparing those accounts the trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Make judgements and estimates that are reasonable and prudent.
- 3) Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees consider that the audit requirement of section 144 of the Charities Act 2011 does not apply.

VOLUNTEERS

The trust continues to rely on volunteers who support the staff employed by the trust. The volunteers make the Rondo the success that it is and the trustees would like to take this opportunity to thank them for their continued support.

Approved by the trustees and signed on their behalf by

J.Hetreed
Chairman of the Trust

Date:

THE RONDO TRUST FOR THE PERFORMING ARTS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED

31 July 2020

**Report of The Independent Examiner to the Trustees of the Rondo Trust for the Performing Arts.
Charity Number 1000051.**

I report on the accounts of the Trust for the year ended 31 July 2020

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Signed:

Date:

W J Edwards ACA
Tithe Barn
Tresham
Gloucestershire
GL12 7RW

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 July 2020

	Notes	<u>2020</u> £	<u>2020</u> £	<u>2019</u> £	<u>2019</u> £
INCOMING RESOURCES					
Voluntary Income					
Grants & donations	3.1		14,436		949
Investment income					
Bank interest received			2		5
Incoming Resources from Charitable Activities					
Theatre rental		21,879		26,489	
Box office commissions & levies		6,846		11,722	
Events & promotions	3.2	4,168		13,414	
Bar sales	3.3	18,599		25,714	
			51,492		77,339
Total incoming resources			65,930		78,293
RESOURCES EXPENDED					
Charitable Activities					
Theatre operating expenses		6,510		7,592	
Theatre refurbishment		1,509		2,659	
Theatre insurance		3,023		2,900	
Administration staff costs		23,174		23,441	
Marketing costs		13,180		13,270	
Administration expenses		3,733		3,922	
Events & promotions	3.2	710		4,863	
Bar purchases	3.3	8,879		10,347	
Promotional expenses	3.4	5,154		9,173	
Depreciation		2,267		2,360	
Total resources expended			68,139		80,527
Net incoming / (outgoing) resources			(2,209)		(2,234)
NET MOVEMENT IN FUNDS			(2,209)		(2,234)
RECONCILIATION OF FUNDS					
Total funds brought forward			24,543		26,777
Total funds carried forward			22,334		24,543

There were no other recognised gains or losses.
The notes on pages 6 to 8 form an integral part of these accounts.

THE RONDO TRUST FOR THE PERFORMING ARTS Charity No. 1000051

BALANCE SHEET AS AT 31 July 2020

	Notes	<u>2020</u> £	<u>2020</u> £	<u>2019</u> £	<u>2019</u> £
FIXED ASSETS					
Tangible assets	4		8,726		10,297
CURRENT ASSETS					
Debtors & prepayments	5	749		2,196	
Cash at bank and in hand		14,712		13,872	
Total Current Assets		<u>15,461</u>		<u>16,068</u>	
CURRENT LIABILITIES:					
Amounts falling due within one year	6		<u>1,853</u>		<u>1,822</u>
NET CURRENT ASSETS			13,608		14,246
NET ASSETS			<u>22,334</u>		<u>24,543</u>
FUNDS OF THE CHARITY	7		<u>22,334</u>		<u>24,543</u>

The notes on pages 6 to 8 form an integral part of these accounts.

Signed on behalf of the Trustees

J Hetreed
Chairman

Date:

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

Note 2 Accounting policies

2.1 Recognition of incoming resources

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102

Items of income are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report

Investment income

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

2.3 Assets

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant & Equipment at rates between 10% and 25% per annum, straight line basis

No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 July 2020

	<u>2020</u>	<u>2019</u>
	£	£
Note 3 Analysis of incoming and expended resources		
3.1 Grants & donations (Unrestricted)		
Baetke	24	24
Butterworth	50	
Fryers	24	6
Garratt	48	48
Green	51	48
Hayes C	110	
Hazell	40	40
Hodgkin	120	120
Kirby		55
Mowat	60	60
Nash	120	120
Ovendon	48	48
Schreker	80	80
Toombs	60	60
Wallace	60	60
Wood J	60	60
Wood T	120	120
Anon and online giving	261	
The Charities Aid Foundation	100	
Bath and North East Somerset	10,000	
Garrick Charitable Trust	3,000	
	<u>14,436</u>	<u>949</u>
3.2 Events & promotions		
Income		
Rondo Theatre Company	4,168	13,414
Expenditure		
Rondo Theatre Company	(710)	(4,663)
Company buy in	-	(200)
	<u>(710)</u>	<u>(4,863)</u>
Net income less expenditure	<u>3,458</u>	<u>8,551</u>
3.3 Bar trading		
Bar sales	18,599	25,714
Bar purchases	(8,879)	(10,347)
	<u>9,720</u>	<u>15,367</u>
Gross margin	52%	60%
3.4 Promotional expenses		
Theatre programmes	4,845	6,869
Other	309	2,304
	<u>5,154</u>	<u>9,173</u>

Note 4	Tangible Fixed assets	Plant & Equipment
		£
	Cost	
	At 01 August 2019	26,367
	Additions	695
	Disposals	(5,013)
	At 31 July 2020	<u>22,049</u>
	Depreciation	
	At 01 August 2019	16,070
	Disposals	(5,014)
	Charge for the year	2,267
	At 31 July 2020	<u>13,323</u>
	Net book value	
	At 31 July 2020	<u>8,726</u>
	At 31 July 2019	<u>10,297</u>

No consideration was given for the freehold of the Rondo Theatre and the trustees have not sought to obtain a valuation

Note 5	Debtors & Prepayments	2020	2019
		£	£
	Prepayments and Accrued Income	<u>749</u>	<u>2,196</u>

Note 6	Creditors: Amounts falling due within one year	2020	2019
		£	£
	Accrued expenses	1,553	1,822
	Other creditors	300	
		<u>1,853</u>	<u>1,822</u>

Note 7	Funds	Unrestricted	Unrestricted	Total
		General fund	Rondo Theatre	funds
		Company fund		
	At 01 August 2019	16,287	8,256	24,543
	Transfers in year	3,920	(3,920)	0
	Surplus / (deficit) for the year	(3,862)	1,653	(2,209)
	At 31 July 2020	<u>16,345</u>	<u>5,989</u>	<u>22,334</u>

The Rondo Theatre Company fund is held by the amateur dramatic company, part of the Rondo Trust.