

Charity registration number 1024682

Company registration number 02837215 (England and Wales)

BRUVVERS THEATRE COMPANY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BRUVVERS THEATRE COMPANY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr AG P Mould	(Appointed 1 October 2021)
Charity number	1024682	
Company number	02837215	
Registered office	Flat B 36 Lime Street Newcastle Upon Tyne NE1 2PQ	
Independent examiner	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	

BRUVVERS THEATRE COMPANY

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BRUVVERS THEATRE COMPANY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The charity is based in Newcastle upon Tyne, but we traditionally tour to the whole of Tyneside with occasional forays to Wearside, Cleveland, Durham, Northumberland and Cumbria.

Objectives and activities

The aim of the charity is to advance the education of the public by encouragement of the arts through the provision of theatrical and dramatic performance and in particular to promote the mental and moral development and improvement of young people through the provision of theatrical and dramatic performances in schools, youth clubs, church halls and other facilities used by young people.

We aim to foster and to promote the development of artistic taste and the understanding of the arts by making access to theatrical and dramatic performances available to persons who through their social or economic circumstances lack access to such performance.

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

Achievements and performance

Bruvvers Theatre Company is no longer operational.. The sublease for Cluny 2 has reverted back to the head lease with Away with the Fog Limited and was surrendered on the 1st of September 2021. All rents paid to Bruvvers ceased at that point.

The company will be formally wound up once we have access to the bank account and have paid off all debts.

Financial review

Overall the charity recorded a deficit of £29,479 (2021: surplus £5,225). At the end of the year the charity had unrestricted funds of £15,169 (2021: £44,648).

The trustees meet on a regular basis to consider the major strategic, operational and investment risks faced by the charity and act appropriately to mitigate those risks.

Structure, governance and management

The charity is controlled by its Memorandum and Articles dated 19 July 1993 and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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

Mr AG P Mould

(Appointed 1 October 2021)

F Lynn

(Appointed 6 May 2021 and resigned 20 July 2021)

New trustees are elected by the members of the charity annually at an annual general meeting, or co-opted by the existing board of trustees.

Changes in the trustee body are rare, but when this does occur, the new trustee is supplied with copies of the charities latest accounts and meeting minutes to bring them up to date with the work of the charity.

BRUVVERS THEATRE COMPANY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Public Benefit

Bruvvers have been taking popular theatre to the community for more than 40 years. We're based in Newcastle upon Tyne in North-East England, giving approximately 250 performances per year and playing to more than 40,000 people. Over the years, we estimate that more than a million people have seen a Bruvvers show! We're an ensemble company with at least three plays in repertoire at any one time.

Our shows combine exciting stories with music, song and action suitable for all the family; we also help with workshops, festivals, conferences, teaching, enabling and passing on skills to all age ranges, but especially the disadvantaged inner-city dweller.

The performances take place in schools, community centres, nurseries, youth clubs, playscheme sites, pubs, clubs, village halls, church halls, day-centres, sheltered accommodation, care homes, hospitals, colleges - in fact, any space where an audience can gather. Bruvvers' shows are infinitely adaptable.

Our 'house style' is in-the-round, where the audience sit on all four sides of the action.

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



Mr AG P Mould

Trustee

Dated: **3.4.25**

BRUVVERS THEATRE COMPANY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRUVVERS THEATRE COMPANY

I report to the trustees on my examination of the financial statements of Bruvvers Theatre Company (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Robson Laidler Accountants Ltd

Robson Laidler Accountants Limited

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ
England

Dated:

14 April 2025

BRUVVERS THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	2	94,438	-
Investments	3	-	18,000
Total income		<u>94,438</u>	<u>18,000</u>
<u>Expenditure on:</u>			
Charitable activities		19,357	9,715
Other		4,560	3,060
Total expenditure		<u>23,917</u>	<u>12,775</u>
Net gains/(losses) on investments	6	(100,000)	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(29,479)</u>	<u>5,225</u>
Fund balances at 1 April 2021		44,648	39,423
Fund balances at 31 March 2022		<u>15,169</u>	<u>44,648</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRUVVERS THEATRE COMPANY

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investment properties	7		-		100,000
Current assets					
Debtors	8	-		13,500	
Cash at bank and in hand		41,920		32,980	
		41,920		46,480	
Creditors: amounts falling due within one year	9	(26,751)		(7,394)	
Net current assets			15,169		39,086
Total assets less current liabilities			15,169		139,086
Creditors: amounts falling due after more than one year	10		-		(94,438)
Net assets			15,169		44,648
Income funds					
Unrestricted funds			15,169		44,648
			15,169		44,648

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

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

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

The financial statements were approved by the Trustees on 3.4.25



Mr AG P Mould
Trustee

Company registration number 02837215

BRUVVERS THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Bruvvers Theatre Company is an incorporated charity (charity number 1024682) incorporated in England and Wales. The registered office is Flat B, 36 Lime Street, Newcastle Upon Tyne, NE1 2PQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have Bruvvers Theatre company is no longer operational. The sublease for Cluny 2 has reverted back to the head lease with Away with the Fog Limited and was surrendered on the 1st September 2021. All rents paid to Bruvvers ceased at that point.

The charity will be formally wound up once we have access to the bank account and have paid off all debts.

1.3 Charitable funds

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

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

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Investment properties

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

1.7 Cash and cash equivalents

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

BRUVVERS THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BRUVVERS THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds	Total
	2022 £	2021 £
Donations and gifts	94,438	-

3 Investments

	Total	Unrestricted funds
	2022 £	2021 £
Rental income	-	18,000

4 Trustees

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

5 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

6 Net gains/(losses) on investments

	Unrestricted funds	Total
	2022 £	2021 £
Revaluation of investment properties	(100,000)	-

BRUVVERS THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Investment property

	2022 £
Fair value	
At 1 April 2021	100,000
Net gains or losses through fair value adjustments	(100,000)
	<u>-</u>
At 31 March 2022	<u>-</u>
Accumulated depreciation	
At 1 April 2021	-
	<u>-</u>
At 1 April 2021 and 31 March 2022	<u>-</u>
Carrying value	
At 31 March 2022	-
	<u>-</u>
At 31 March 2021	<u>100,000</u>

8 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	12,000
Prepayments and accrued income	-	1,500
	<u>-</u>	<u>13,500</u>

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	20,998	-
Accruals and deferred income	5,753	7,394
	<u>26,751</u>	<u>7,394</u>

10 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Other creditors	-	94,438
	<u>-</u>	<u>94,438</u>

11 Related party transactions

BRUVVERS THEATRE COMPANY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2022 £	2021 £
Other related parties	-	94,438

During the year Away With the Fog Limited, a company in which Mr A. Mould is director donated the outstanding loan balance to the charity.

12 Control

The charity is under the control of its trustees.

