

THE BRITISH MUSIC HALL SOCIETY

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31st JANUARY 2024

BRITISH MUSIC HALL SOCIETY

TRUSTEES AND ADVISERS

| | |
|----------------------------------|--|
| TRUSTEES | Mr. Dean Caston (appointed 20 th March 2022) Ms. Alison Young (appointed 20 th March 2022) Canon David Nason (appointed 20 th March 2022) Mr. David Reed (resigned 3 rd March 2024) Mr. Charles Holland (appointed 26 th March 2023) Mrs. Christine Padwick (Appointed 3 rd March 2024) |
| TRUST ACCOUNTANT | David Nason BA FCA |
| REGISTERED CHARITY NUMBER | 1128961 |
| ADDRESS | 22, Gilbert Road, London SE11 4NL |
| BANKERS | NatWest Moorgate Branch 94, Moorgate, London EC2M 6UR |
| INDEPENDENT EXAMINER | Nigel Lee FCA CFO Solutions Ltd. 15, Brandy Hole lane, Chichester, West Sussex, PO19 5RL |

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDING 31st JANUARY 2024

The British Music Hall Society was founded in 1963. Its charitable status was established by a constitution dated 8th April 2009 and it was registered as a charity on 2nd April 2009. The constitution was amended on 8th April 2015 and further amended on 26th March 2023. There are currently five trustees and new trustees are appointed by the members of the Society at the Annual General Meeting.

OBJECTIVES

To advance the education of the public in the traditions of the British Music Hall and the art of the present day performer.

To preserve an archive appertaining to Music Hall and Variety Theatre in the form of records, films, electronic media, photographs, literature, costumes and personal properties appertaining to Music Halls and Music Hall performers.

ORGANISATION

The charity is run on a day to day basis by the elected officers and members of the committee who meet bi-monthly. There are occasional meetings to discuss future strategies and policies. There is an Annual General Meeting open to all the members to receive the accounts, elect the committee, elect Trustees and be apprised of the charities activities.

ACHIEVEMENTS AND PERFORMANCE

The charity has continued to advance the education of the public in the history and traditions of Music Hall and Variety by the issue of its quarterly magazine 'The Call Boy' which is available to the membership and the general public through public libraries. During the year the society staged a day-long live event at the Eastbourne Hippodrome and a weekend conference at the Cinema Museum in Kennington, London. In the Limelight presentations, a series of monthly talks on various historical facets of Music Hall and Variety were presented at the Water Rats, London WC1 and the annual Birthday Show was held at the Phoenix Arts Club in central London. The charity's archive team and historians have answered many enquiries from members of the general public during the course of the year.

The charity's archives have continued to grow and items have been loaned to other institutions to stage exhibitions. The largest loan of items is to the Showtown Museum in Blackpool which opened this year. The archive is open to members of the general public by appointment for interest or for research.

FINANCIAL REVIEW

The charity's main source of income is from subscriptions from the members of the Society and donations from members or members of the general public. Income is also generated by events organised by the Society and which are open to the general public. Expenditure is closely monitored by members of the committee. Currently the investment policy of the Society is that cash reserves are maintained at NatWest Bank. During the year a generous legacy of £81,077 was received from the Estate of the Late Gerald Smith which has been treated as capital income and reserved for special projects approved by the committee. These have included the setting up of a new website and the employment of a part time archivist.

During the year ended 31st January 2024 the charity generated income of £77,685 (2023: £125,807) and incurred expenditure of £76,993 (2023: £44,463) which resulted in a surplus of £692 (2023: Surplus £81,344).

BRITISH MUSIC HALL SOCIETY

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDING 31st JANUARY 2024

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Scotland/Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, *the Charity (Accounts and Reports) Regulations 2008*; and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 27th November 2024

and signed on their behalf by:

.....

.....

I report to the trustees on my examination of the accounts, which are set out on pages 6 to 15, of The British Music Hall Society ('the Society') for the year ended 31 January 2024.

Responsibilities and basis of report

As the charity's trustees of the Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Society's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with those records; or
3. 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: Nigel Lee of CFO Solutions Limited,

Relevant professional qualification or body: FCA

Address: 15 Brandy Hole Lane, Chichester, West Sussex PO19 5RL

Date: 27th November 2024

STATEMENT OF FINANCIAL AFFAIRS FOR THE YEAR ENDED 31ST JANUARY 2024

| Income and endowments from: | Note | Unrestricted funds £ | Restricted income funds £ | Total 2024 £ | Total 2023 £ |
|---|-----------------|---------------------------------|--------------------------------------|-------------------------|-------------------------|
| Donations and legacies | 3 | 42,279 | 50 | 42,329 | 106,614 |
| Other trading activities | 4,4a | 33,014 | - | 33,014 | 19,040 |
| Investments | 5 | 2,342 | - | 2,342 | 153 |
| Total income | | 77,635 | 50 | 77,685 | 125,807 |
| Expenditure on: | | | | | |
| Raising funds | 6,6a | (43,410) | - | (43,410) | (24,690) |
| Charitable activities | 8 | (31,551) | (2,032) | (33,583) | (19,773) |
| Total expenditure | | (74,961) | (2,032) | (76,993) | (44,463) |
| Net income for year/ Net movement in funds | | 2,674 | (1,982) | 692 | 81,344 |
| Fund balances at 1 February 2023 | 14,15,16 | 158,107 | 12,358 | 170,465 | 89,121 |
| Fund balances at 31 January 2024 | 14,15,16 | 160,781 | 10,376 | 171,157 | 170,465 |

The notes on pages 9 to 15 form part of the accounts.

BALANCE SHEET AS AT 31ST JANUARY 2024

| FIXED ASSETS | Note | Unrestricted funds £ | Restricted income funds £ | Total 2024 £ | Total 2023 £ |
|---|------|-------------------------|------------------------------|-----------------|-----------------|
| Tangible | 10 | 13,000 | - | 13,000 | 13,000 |
| Total fixed assets | | 13,000 | - | 13,000 | 13,000 |
| | | | | | |
| CURRENT ASSETS | | | | | |
| Stocks | 11 | 500 | - | 500 | 400 |
| Debtors | 12 | 5,649 | - | 5,649 | 2,637 |
| Cash at bank and in hand | | 158,374 | 10,376 | 168,750 | 171,695 |
| Total current assets | | 164,523 | 10,376 | 174,899 | 174,732 |
| | | | | | |
| Creditors: amounts falling due within one year | 13 | (16,742) | - | (16,742) | (17,268) |
| | | | | | |
| Net current assets | | 147,781 | 10,376 | 158,157 | 157,465 |
| | | | | | |
| TOTAL NET ASSETS | | 160,781 | 10,376 | 171,157 | 170,465 |

| FUNDS OF THE CHARITY | | Unrestricted funds £ | Restricted income funds £ | Total 2024 £ | Total 2023 £ |
|-------------------------|----|-------------------------|------------------------------|-----------------|-----------------|
| Restricted income funds | 14 | - | 10,376 | 10,376 | 12,358 |
| Unrestricted funds | 15 | 160,781 | - | 160,781 | 158,107 |
| TOTAL FUNDS | 16 | 160,781 | 10,376 | 171,157 | 170,465 |

The notes on pages 9 to 15 form part of the accounts.

The accounts were approved and authorised for issue by the trustees on 27th November 2024 and were signed on its behalf by

_____ (Chairman/Trustee)

_____ (Treasurer/Trustee)

THE BRITISH MUSIC HALL SOCIETY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JANUARY 2024

| | 2024 £ | 2023 £ |
|---|----------------|-----------|
| Cash flows from operating activities | | |
| Cash generated from / (absorbed by) operations (note 17) | (2,945) | 80,860 |
| | | |
| Investing activities | | |
| Purchase of tangible fixed assets | - | - |
| | | |
| Net cash used in financing activities | - | - |
| | | |
| Net increase / (decrease) in cash and cash equivalents | (2,945) | 80,860 |
| Cash and cash equivalents at beginning of year | 171,695 | 90,835 |
| Cash and cash equivalents at end of year | 168,750 | 171,695 |

The notes on pages 9 to 15 form part of the accounts.

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024

1. Accounting policies

Charity information

The British Music Hall Society was founded in 1963. Its charitable status was established by a constitution dated 8th April 2009 and it was registered as a charity on 2nd April 2009. It is an unincorporated entity. Its registered office is 22, Gilbert Road, London, SE11 4NL.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £1.

The accounts have been prepared under the historical cost convention, apart from the recording of the Society's archives at their insurance value. The principle accounting policies are set out below.

1.2 Going concern

The accounts are prepared on the going concern basis.

1.3 Charitable funds

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

1.4 Expenditure

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

Expenditure relating to charitable activities is included in the Statement of Financial Activities on an accruals basis.

1.5 Tangible fixed assets

The Charity's only fixed asset are the Society's archives that are valued at their insurance value.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024

2 Critical accounting estimates and judgements

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

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

3 Donations and Legacies

Income from donations and legacies was as follows:

| | 2024 £ | 2023 £ |
|-------------------------------------|------------------|-----------|
| Donations and gifts | 4,029 | 8,323 |
| Gift Aid | 3,386 | 3,274 |
| Legacies | 11,077 | 70,000 |
| Membership subscriptions | 23,837 | 25,017 |
| Total donations and legacies | 42,329 | 106,114 |

4 Other trading activities

Income from other trading activities was as follows:

| | 2024 £ | 2023 £ |
|---------------------------------------|------------------|-----------|
| Merchandise | 1,122 | 740 |
| Events (see note 4a) | 31,892 | 18,300 |
| Total other trading activities | 33,014 | 19,040 |

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024

4a Income from events

Income from events was as follows:

| | 2024 £ | 2023 £ |
|---------------------------------|---------------|---------------|
| MH & VD | 73 | - |
| Shows | 2,402 | 3,128 |
| Day By The Sea | 8,033 | 9,550 |
| In the Limelight | 2,790 | 2,783 |
| Christmas Cracker | 2,245 | 2,722 |
| Marie Lloyd | - | 117 |
| Conference | 3,674 | - |
| Birthday Lunch | 12,675 | - |
| Total income from events | 31,892 | 18,300 |

5 Income from investments

Income from investments was as follows:

| | 2024 £ | 2023 £ |
|--------------------------------------|--------------|------------|
| Bank interest | 2,342 | 153 |
| Total income from investments | 2,342 | 153 |

6 Expenditure from raising funds

Expenditure from raising funds was as follows:

| | 2024 £ | 2023 £ |
|---|---------------|---------------|
| Events (see note 6a) | 28,715 | 10,965 |
| Society magazine – ‘Call Boy’ | 12,910 | 12,323 |
| Adverts and promotion | 1,785 | 1,402 |
| Total expenditure from raising funds | 43,410 | 24,690 |

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024**6a Expenditure on events**

Expenditure on events was as follows:

| | 2024 £ | 2023 £ |
|------------------------------------|------------------|---------------|
| MH & VD | - | - |
| Shows | 1,596 | 1,774 |
| Day By The Sea | 8,427 | 3,989 |
| In the Limelight | 1,328 | 1,927 |
| Christmas Cracker | 2,186 | 2,395 |
| Marie Lloyd | - | 880 |
| Conference | 1,270 | - |
| Birthday Lunch | 13,908 | - |
| Total expenditure on events | 28,715 | 10,965 |

7 Surplus / (deficit) arising from events

The surplus / (deficit) arising on events was as follows:

| | 2024 £ | 2023 £ |
|--|------------------|--------------|
| MH & VD | 73 | - |
| Shows | 806 | 1,354 |
| Day By The Sea | (394) | 5,561 |
| In the Limelight | 1,462 | 856 |
| Christmas Cracker | 59 | 327 |
| Marie Lloyd | - | (763) |
| Conference | 2,404 | - |
| Birthday Lunch | (1,233) | - |
| Total surplus / (deficit) arising on events | 3,177 | 7,335 |

8 Expenditure on charitable activities

Expenditure on charitable activities was as follows:

| | 2024 £ | 2023 £ |
|---|------------------|---------------|
| Archive storage | 15,128 | 15,155 |
| Insurance | 1,319 | 1,839 |
| Administration | 2,641 | 2,013 |
| AGM | 245 | 361 |
| Sundry expenses | 86 | - |
| Website costs | 12,132 | - |
| Archive costs | 2,032 | 405 |
| Total expenditure on charitable activities | 33,583 | 19,773 |

THE BRITISH MUSIC HALL SOCIETY

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024

9 Staff costs

The Society does not incur any staff costs.

10 Tangible fixed assets

Tangible fixed assets consists of the following:

| | 2024 £ | 2023 £ |
|------------------------------------|------------------|-----------|
| Archives at insurance value | 13,000 | 13,000 |
| Total tangible fixed assets | 13,000 | 13,000 |

11 Stocks

Stocks consists of the following:

| | 2024 £ | 2023 £ |
|-----------------------|------------------|-----------|
| Stocks of merchandise | 500 | 400 |
| Total stocks | 500 | 400 |

12 Debtors

Debtors consists of the following:

| | 2024 £ | 2023 £ |
|---------------------|------------------|-----------|
| Gift aid receivable | 3,386 | - |
| Prepayments | 2,183 | 2,637 |
| Other debtors | 80 | - |
| Total stocks | 5,649 | 2,637 |

13 Creditors: amounts falling due within one year

Creditors: amounts falling due within one year consists of the following:

| | 2024 £ | 2023 £ |
|------------------------------|------------------|-----------|
| Trade creditors | 122 | 42 |
| Payments received in advance | 16,620 | 17,225 |
| Total stocks | 16,742 | 17,267 |

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024

14 Restricted Funds

| | B/f 1 February 2022 £ | Incoming resources £ | Resources expended £ | c/f 31 January 2023 £ | Incoming resources £ | Resources expended £ | c/f 31 January 2024 £ |
|-------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|
| Restoration Fund | 2,061 | - | - | 2,061 | - | - | 2,061 |
| Roy Hudd Memorial fund | 5,101 | 50 | - | 5,151 | - | - | 5,151 |
| Archive Fund | 1,110 | 4,441 | (405) | 5,146 | 50 | (2,032) | 3,164 |
| Total restricted funds | 8,272 | 4,491 | (405) | 12,358 | 50 | (2,032) | 10,376 |

Restoration Fund - restricted income - donations given by Roy Hudd from sale of his memorabilia to restore gravestones of deceased music hall artists and erect blue plaques in commemoration.

Roy Hudd Memorial Fund - restricted income - donations given in memory of Roy Hudd when he died to fund a project in the Society as agreed by the committee.

Archive Fund - restricted income - donations by the members and in memory of Wyn Calvin to reorder our archives to make them more available

15 Unrestricted Funds

| | B/f 1 February 2022 £ | Incoming resources £ | Resources expended £ | c/f 31 January 2023 £ | Incoming resources £ | Resources expended £ | c/f 31 January 2024 £ |
|---------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|
| Gerald Smith Legacy | - | 70,000 | - | 70,000 | 11,077 | (12,132) | 68,945 |
| General fund | 80,849 | 51,316 | (44,058) | 88,107 | 66,558 | (62,829) | 91,836 |
| Total unrestricted funds | 80,849 | 121,316 | (44,058) | 158,107 | 77,635 | (74,961) | 160,781 |

Gerald Smith Legacy - unrestricted designated fund - a legacy from a former member the late Gerald Smith. Designated and agreed by the Committee for 'special' projects. so far it has funded the new website and is further funding the archive project.

16 Summary of funds

| | B/f 1 February 2022 £ | Incoming resources £ | Resources expended £ | c/f 31 January 2023 £ | Incoming resources £ | Resources expended £ | c/f 31 January 2024 £ |
|--------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|----------------------------|----------------------------|--------------------------------|
| Restricted funds | 8,272 | 4,491 | (405) | 12,358 | 50 | (2,032) | 10,376 |
| Unrestricted funds | 80,849 | 121,316 | (44,058) | 158,107 | 77,635 | (74,961) | 160,781 |
| Total funds | 89,121 | 125,807 | (44,463) | 170,465 | 77,685 | (76,993) | 171,157 |

THE BRITISH MUSIC HALL SOCIETY

NOTE TO THE ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2024

17 Cash generated from operations

Cash generated from operations consists of the following:

| | 2024 £ | 2023 £ |
|---|------------------|-----------|
| Surplus for year | 692 | 81,344 |
| Movements in working capital | | |
| (Increase) / decrease in stocks | (100) | 200 |
| (Increase) in debtors | (3,012) | (435) |
| (Decrease) in creditors | (525) | (249) |
| Cash generated from / (absorbed by) operations | (2,945) | 80,860 |