BRIGHTON OPEN AIR THEATRE (BOAT)

England & Wales · Charity number 1156051

Details

Other names	BRIGHTON OPEN AIR THEATRE, BOAT
Status	Registered
Legal form	CIO
Registered	2014-03-06
Register	View on the Charity Commission register

Contact

Address	42 Hove Park Road Hove East Sussex BN3 6LJ
Phone	07502619633
Email	hello@brightonopenairtheatre.co.uk
Website	brightonopenairtheatre.co.uk

Activities

Objects: THE ADVANCEMENT OF ARTS AND CULTURE THROUGH THE ESTABLISHMENT AND MAINTENANCE OF AN OPEN AIR THEATRE IN BRIGHTON & HOVE FOR THE USE OF RESIDENTS AND VISITORS.

Activities: The advancement of education in arts and culture through the establishment, management and maintenance of an open air theatre in Brighton & Hove for the use of residents and visitors. The cultural facility operates from April to September each year and is based at Dyke Road Park in Hove. We present performance, spoken word, film, music and community events. It opened in May 2015.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

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Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£450,278	£441,478	-	-
2023-12-31	£400,465	£360,735	-	-
2023-04-05	£387,477	£370,937	-	-
2022-04-05	£398,020	£329,352	-	-
2021-04-05	£348,301	£280,489	-	-

Trustees

Name	Role	Appointed
STEVEN JOHN TURNER	Chair	2013-10-16
Dominic Frederick Boon		2017-09-12
Graeme Lance Hawkins		2017-09-12
Jane Waller		2017-09-12
Lisa Wolfe		2017-03-01

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BRIGHTON OPEN AIR THEATRE (BOAT)

England & Wales - Charity number 1156051

Accounts

REGISTERED CHARITY NUMBER: 1156051

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

BRIGHTON OPEN AIR THEATRE (CIO)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brighton Open Air Theatre has been established in order to create Brighton and Hove's first dedicated open air park theatre venue.

Our charitable aim is "The advancement of arts and culture through the establishment and maintenance of an open air theatre in Brighton and Hove for the use of residents and visitors."

Our objectives are:
1. To create a unique new cultural venue for the city that ensures the highest possible production values for outdoor performance and exhibition and which diversifies the type of work that can be enjoyed in the open air.
2. To work with the city's festivals, programmers and curators to attract high quality touring productions and events.
3. To create a community of local artists and practitioners that make new work for the open air.
4. To engage with the local community to provide a platform for cultural activity and for creative learning.
5. To bring an under used open space back to life as a vibrant green cultural facility.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that the paragraphs, specifically on the 'Objectives and Activities' and 'Achievements and Performance' for the year relate in detail the benefit that the Charity provides to the public.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

From January to April, extensive work was carried out on site to replace all the wooden sleepers in the auditorium with sustainably sourced oak sleepers, which should last 25+ years. We also created new wheelchair spaces, which raised our wheelchair capacity to 8. In addition, we invested in replacing most of the on-site pathways with a recycled plastic resin. This was done to improve accessibility and reduce run-off on to the stage during heavy rain. The pathways were constructed by Oltco.

A big change online was transferring ticketing platforms, from Ticketsource to Ticketsolve. Ticketsolve allows far more flexibility and a greater scope for analysis. Ticketsolve facilitates control of all correspondence that goes out to customers and offers functionality to sell Gift Vouchers and bar pre-sales online. In future, we can sell merchandise and introduce a Friends or Membership scheme. It is generally a far more sophisticated system, and is essentially cost-neutral to us, as we pay for it via a booking fee passed on to the customer (as was the case with Ticketsource).

The season began on the first weekend of May. This was an anniversary year, being BOAT's tenth season. To mark the occasion, we collaborated with Brighton Little Theatre - a mainstay of all of BOAT's summer seasons - to produce a revival of Adrian Bunting's most famous play; Kemble's Riot. This production opened the season and, considering it's not a known title to most people, sold remarkably well.

Throughout May we hosted Brighton Fringe shows drawing in audiences of all sizes but not helped by an unseasonally cold month. The final week of May saw us host Homestead and a double bill by Rogue Shakespeare, which collectively drew good numbers. Our spoken word highlight for May was the Poetry Slam.

In June we had successful runs of As You Like It from Duke's Theatre Co and The Vicar of Dibley from Brighton Little Theatre, as well as our always-popular Summer Comedy Festival from Funny That Comedy. As always, the big names sold out quickly (Romesh Ranganathan in record time). The Sounds of Marley brought to us by African Night Fever along with some tasty Jamaican food was hugely popular. At the end of June we had 4 performances of Horrible Histories which sold well, but due to the high costs involved we may not be able to include this show going forward despite its popularity.

July saw plenty of solid success with theatrical runs of Brief Encounter, The Count of Monte Cristo, Julius Caesar and Present Laughter. As the summer holidays approached, we had the usual big Pride weekend with Drag in the Park and a Queen tribute show bringing in big numbers at the box office and the bar. The rest of August was a mixed bag, with solid returns for Oliver Twist and Jeeves and Wooster. As always, the theatre and family shows were supplemented by bands, which tend to always perform well financially.

September's programme included more Shakespeare, family shows and music including a Motown show which our audiences love and always show their appreciation with plenty of dancing!

FINANCIAL REVIEW

Financial position

The results for the year are set out in the Statement of Financial Activities and the financial position of the charity at the year end is shown in the Balance Sheet.

The accounts cover the year ended 31st December 2024 - the comparative amounts are for the period 6th April to 31st December 2023.

The charity income increased from £400,465 to £450,278 and expenditure increased from £360,735 to £444,688. The charity made a surplus on unrestricted activities of £8,800 (2023 : £42,138) and this has been added to the reserves brought forward of £336,136 to leave £344,936 to be carried forward.

Reserves policy

The Trustees have set up a designated reserve of £63,000 to cover the cost of future essential repairs, namely seating replacement and resin paving. This is equivalent to almost all of the money held at the bank at the year end.

The Trustees will endeavour to maintain reserves of 10% of turnover in order to protect against unexpected losses or cashflow issues.

FUTURE PLANS

The Trustees will continue to invest the majority of surpluses generated into improvement of the BOAT Site and Facilities.

We plan to consolidate our programming with a range of shows to appeal to as wide an audience as possible. We are beginning to succeed in attracting a more diverse audience and aim to extend our reach through outreach programmes plus diversity of the types of shows we host.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brighton Open Air Theatre is a CIO (incorporated on 6 March 2014 by the Charity Commission) registered charity number 1156051.

Its governing document is its Trust Deed dated 6 March 2014.

Recruitment and appointment of new trustees

The number of trustees shall be at least 3 and the maximum number is 12.

The first trustees are appointed for a period of 4/5 years subsequent trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

Risk management

The Trustees take seriously their duty to identify and review the risks to which the charity is potentially exposed and to ensure appropriate controls are in place to provide reasonable assurance against potential risks including injury or other harm to persons; financial fraud and/or error; reputational damage.

There is a Finances Procedures Policy in place that is regularly reviewed by a Finance sub-committee consisting of no less than three Trustees. Reviews include sign off/approval levels for expenditures, adequacy of Reserves and planned annual expenditure. The BOAT's Accounts are reviewed annually by an Independent Examiner.

A Premises sub-committee regularly surveys the whole site and considers information from the Operations and General Managers on hazards, maintenance and potential health and safety issues and organises any necessary remedial works. The Operations and General Managers prepare pre-season Risk Assessments for the venue with full consideration of the wide-spectrum of audience needs with particular reference to access. Risk Assessments are produced by the performers for each new performance then reviewed by the BOAT Managers. At least one qualified First Aider is present at every performance.

We have implemented a new policy of assessing each show for the risk of disruption from audience members. Where there is deemed to be a risk, professional Security personnel are engaged for the event. Security is also in place when a show requires the set equipment to be left in situ overnight,

The BOAT's insurance is reviewed and renewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156051

Principal address

42 Hove Park Road
Hove
East Sussex
BN3 6LJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees
S Turner Chairman
L Wolfe
S Bradley (resigned 22.2.24)
J Waller Chief Executive
G Hawkins
D Boon

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
BOAT

Operation address
Dyke Road
Hove
BN3 6EH

Bankers
The Co-Operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Santander UK PLC
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 financial statements 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.

BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Approved by order of the board of trustees on 29-07-25 and signed on its behalf by:

Jane Waller
.....
J Waller - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON OPEN AIR THEATRE (CIO)

Independent examiner's report to the trustees of Brighton Open Air Theatre (CIO)
I report to the charity trustees on my examination of the accounts of Brighton Open Air Theatre (CIO) (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

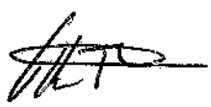
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 do not accord with those records; or
3. the accounts do 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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: ...[illegible]...

BRIGHTON OPEN AIR THEATRE (CIO)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.12.24 Total funds £	Period 6.4.23 to 31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	21,042	-	21,042	22,881
Charitable activities	4				
Theatre revenues		427,600	-	427,600	376,948
Investment income	3	1,636	-	1,636	636
Total		450,278	-	450,278	400,465
EXPENDITURE ON					
Raising funds	5	13,950	-	13,950	5,753
Charitable activities	6				
Theatre costs		426,778	3,210	429,988	354,262
Support costs		750	-	750	720
Total		441,478	3,210	444,688	360,735
NET INCOME/(EXPENDITURE)		8,800	(3,210)	5,590	39,730
RECONCILIATION OF FUNDS					
Total funds brought forward		336,136	52,150	388,286	348,556
TOTAL FUNDS CARRIED FORWARD		344,936	48,940	393,876	388,286

The notes form part of these financial statements

BRIGHTON OPEN AIR THEATRE (CIO)

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	277,301	48,940	326,241	312,878
CURRENT ASSETS					
Debtors	13	60	-	60	60
Cash at bank		68,250	-	68,250	76,023
		68,310	-	68,310	76,083
CREDITORS					
Amounts falling due within one year	14	(675)	-	(675)	(675)
NET CURRENT ASSETS		67,635	-	67,635	75,408
TOTAL ASSETS LESS CURRENT LIABILITIES		344,936	48,940	393,876	388,286
NET ASSETS		344,936	48,940	393,876	388,286
FUNDS	15				
Unrestricted funds				344,936	336,136
Restricted funds				48,940	52,150
TOTAL FUNDS				393,876	388,286

The financial statements were approved by the Board of Trustees and authorised for issue on ....29-09-25..... and were signed on its behalf by:

Jane Waller
.....
J Waller - Trustee

.....
S Turner - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

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.

Incoming resources from generated funds
Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:
- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities
Theatre income - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income
Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Costs of generating funds
Costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Production costs
Amounts paid to producers of events/productions. Costs incurred for in-house production and running of productions.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Support costs
The administrative and overhead costs associated with running the office from which the company operates. These have all been allocated to the charitable activities cost heading as the proportion spent on costs of generating funds and governance costs are considered immaterial.

Governance costs
Costs associated with the constitutional and statutory requirements of the charity.

Tangible fixed assets
Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short Leasehold Improvements - straight line over the life of the lease.

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

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.

2. DONATIONS AND LEGACIES

	Year Ended 31.12.24	Period 6.4.23 to 31.12.23
	£	£
Donations and sponsorship	21,042	17,881
Grants	-	5,000
	21,042	22,881

Grants received, included in the above, are as follows:

	Year Ended 31.12.24	Period 6.4.23 to 31.12.23
	£	£
Chalk Cliff Trust	-	5,000

continued...

3. INVESTMENT INCOME

	Year Ended 31.12.24	Period 6.4.23 to 31.12.23
	£	£
Deposit account interest	1,636	636

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31.12.24	Period 6.4.23 to 31.12.23
		£	£
Ticket sales and bar takings	Theatre revenues	427,600	376,948

5. RAISING FUNDS

Raising donations and legacies

	Year Ended 31.12.24	Period 6.4.23 to 31.12.23
	£	£
Marketing	13,950	5,753

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Theatre costs	429,988	-	429,988
Support costs	-	750	750
	429,988	750	430,738

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.12.24	Period 6.4.23 to 31.12.23
	£	£
Cost of productions	286,164	249,714
Rent	98	75
Insurances and licences	6,957	7,784
Staff costs	79,100	54,393
Premises costs	34,187	24,837
Administration	4,229	3,019
Depreciation	19,253	14,440
	429,988	354,262

8. SUPPORT COSTS

	Governance costs
	£
Support costs	750

Support costs, included in the above, are as follows:

	Year Ended 31.12.24 Support costs	Period 6.4.23 to 31.12.23 Total activities
	£	£
Independent examination	750	720

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

continued...

10. STAFF COSTS

Staff costs during the year amounted to £79,100 (period ended 31 December 2023 : £54,393).

The charity employs two people on a part time basis plus a number who are employed on ad hoc basis when there are shows.

The charity considers its key management personnel to be the Trustees. As disclosed in the accounts they received no remuneration.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (P/E 31/12/2023)

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,881	-	22,881
Charitable activities			
Theatre revenues	376,948	-	376,948
Investment income	636	-	636
Total	400,465	-	400,465
EXPENDITURE ON			
Raising funds	5,753	-	5,753
Charitable activities			
Theatre costs	351,854	2,408	354,262
Support costs	720	-	720
Total	358,327	2,408	360,735
NET INCOME/(EXPENDITURE)	42,138	(2,408)	39,730
RECONCILIATION OF FUNDS			
Total funds brought forward	293,998	54,558	348,556
TOTAL FUNDS CARRIED FORWARD	336,136	52,150	388,286

continued...

12. TANGIBLE FIXED ASSETS

	Short leasehold £
COST	
At 1 January 2024	381,822
Additions	32,616
At 31 December 2024	414,438
DEPRECIATION	
At 1 January 2024	68,944
Charge for year	19,253
At 31 December 2024	88,197
NET BOOK VALUE	
At 31 December 2024	326,241
At 31 December 2023	312,878

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	60	60

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	675	675

15. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	243,136	8,800	30,000	281,936
Designated fund for future mainteance.	93,000	-	(30,000)	63,000
	336,136	8,800	-	344,936
Restricted funds				
Fixed assets and amphitheatre	52,150	(3,210)	-	48,940
TOTAL FUNDS	388,286	5,590	-	393,876

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	450,278	(441,478)	8,800
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
TOTAL FUNDS	450,278	(444,688)	5,590

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	200,998	42,138	243,136
Designated fund for future mainteance.	93,000	-	93,000
	293,998	42,138	336,136
Restricted funds			
Fixed assets and amphitheatre	54,558	(2,408)	52,150
TOTAL FUNDS	348,556	39,730	388,286

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,465	(358,327)	42,138
Restricted funds			
Fixed assets and amphitheatre	-	(2,408)	(2,408)
TOTAL FUNDS	400,465	(360,735)	39,730

Fixed Assets Amphitheatre
This fund consists of donations received and income from fundraising events specifically for the construction of the amphitheatre.

The cost of the amphitheatre is written off over the length of the lease, 25 years

Designated Fund.

continued...

15. MOVEMENT IN FUNDS - continued

A designated fund has been set up for future building/capital costs. A transfer to unrestricted funds of £30,000 was made in the year to reflect the expenditure incurred on replacing all the wooden sleepers and creating new wheelchair spaces..

16. OTHER FINANCIAL COMMITMENTS

At 31 December 2024 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date	2024	2023
	£	£
In over 5 years	100	100

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

18. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.

BRIGHTON OPEN AIR THEATRE (BOAT)

England & Wales - Charity number 1156051

Accounts

REGISTERED CHARITY NUMBER: 1156051

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

FOR

BRIGHTON OPEN AIR THEATRE (CIO)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

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BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the period 6 April 2023 to 31 December 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brighton Open Air Theatre has been established in order to create Brighton and Hove's first dedicated open air park theatre venue.

Our charitable aim is "The advancement of arts and culture through the establishment and maintenance of an open air theatre in Brighton and Hove for the use of residents and visitors."

Our objectives are:
1. To create a unique new cultural venue for the city that ensures the highest possible production values for outdoor performance and exhibition and which diversifies the type of work that can be enjoyed in the open air.
2. To work with the city's festivals, programmers and curators to attract high quality touring productions and events.
3. To create a community of local artists and practitioners that make new work for the open air.
4. To engage with the local community to provide a platform for cultural activity and for creative learning.
5. To bring an under used open space back to life as a vibrant green cultural facility.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that the paragraphs, specifically on the 'Objectives and Activities' and 'Achievements and Performance' for the year relate in detail the benefit that the Charity provides to the public.

REPORT OF THE TRUSTEES
FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 2023 season began in late April, though with shows only on weekends for the first couple of weeks. Throughout May, we had our usual slew of Brighton Fringe productions, which allow us to programme more avant-garde productions, buoyed by the additional promotion the Fringe offers. Successful highlights included Old Time Sailors, The Princess and the Frog from Let's All Dance, and Oh What A Night from Handshake Productions.

Throughout late May and June we had longer runs to much success, in part due to the fantastic weather, including The Ladykillers from Cue Fanfare, Bad Dad from Heartbreak Productions, Twelfth Night from Duke's Theatre Co, Summer Comedy Festival from Funny That and Under Milk Wood from Identity Theatre.

In July, the weather took turn for the worse, and sales were inevitably affected. Despite this, we had strong showings from Horrible Histories from Birmingham Stage Co, Macbeth from National Production Company and The Madness of George III from Sarah Mann Co.

In August, we had a variety of performances, to mixed success. The after-effects of Covid were still being felt to a certain degree, in that a lot of families went on their first holidays for years and so we saw a downturn in attendance for family shows such as Hercules from IKP and Robin Hood from Illyria, though better turnouts for more adult-skewing titles Shakespeare in Love from Brighton Little Theatre and Love Labours Lost from Changeling Theatre.

Moving into September, we had success with one-off gigs, including The Vox Beatles, Crazy Diamond and Brighton Beach Boys, and closed the summer out in style with a week of comedy with Show and Tell's Stand-Up Under The Stars. The season finished a week earlier than usual, due to starting a week earlier in April.

In total, for the 2023 Summer Season, our attendance was 23,492 (up 6%), across 70 productions.

In the off-season, we scheduled extensive renovation work to take place on site. All of the wooden sleepers that comprise the auditorium seating to be replaced with sustainably-sourced, treated oak sleepers, with work undertaken by our regular gardener, Ben Gander. We also commissioned Oltco Ltd to resurface the majority of our pathways with a recycled plastic resin, and to reduce certain gradients, to make the venue more accessible, and to prevent debris washing onto the stage. In addition, we have created 4 new wheelchair spaces in the auditorium, increasing our overall wheelchair capacity to 8.

FINANCIAL REVIEW

Financial position

The results for the year are set out in the Statement of Financial Activities and the financial position of the charity at the year end is shown in the Balance Sheet.

The accounts cover the period from 6th April 2023 to 31st December 2023 - the comparative amounts are for the year ended 5th April 2023.

The charity income increased from £387,477 to £400,465 whilst expenditure decreased from £370,937 to £360,735. The charity made a surplus on unrestricted activities of £42,138 and this has been added to the reserves brought forward of £293,988 to leave £336,136 to be carried forward.

Reserves policy

The Trustees have set up a designated reserve of £93,000 to cover the cost of future essential repairs, namely seating replacement and resin paving. This is equivalent to almost all of the money held at the bank at the year end.

The Trustees will endeavour to maintain reserves of 10% of turnover in order to protect against unexpected losses or cashflow issues.

FUTURE PLANS

The Trustees will continue to invest the majority of surpluses generated into improvement of the BOAT Site and Facilities.

We plan to consolidate our programming with a range of shows to appeal to as wide an audience as possible. We are beginning to succeed in attracting a more diverse audience and aim to extend our reach through outreach programmes plus diversity of the types of shows we host.

REPORT OF THE TRUSTEES
FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brighton Open Air Theatre is a CIO (incorporated on 6 March 2014 by the Charity Commission) registered charity number 1156051.

Its governing document is its Trust Deed dated 6 March 2014.

Recruitment and appointment of new trustees

The number of trustees shall be at least 3 and the maximum number is 12.

The first trustees are appointed for a period of 4/5 years subsequent trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

Risk management

The Trustees take seriously their duty to identify and review the risks to which the charity is potentially exposed and to ensure appropriate controls are in place to provide reasonable assurance against potential risks including injury or other harm to persons; financial fraud and/or error; reputational damage.

There is a Finances Procedures Policy in place that is regularly reviewed by a Finance sub-committee consisting of no less than three Trustees. Reviews include sign off/approval levels for expenditures, adequacy of Reserves and planned annual expenditure. The BOAT's Accounts are reviewed annually by an Independent Examiner.

A Premises sub-committee regularly surveys the whole site and considers information from the Operations and General Managers on hazards, maintenance and potential health and safety issues and organises any necessary remedial works. The Operations and General Managers prepare pre-season Risk Assessments for the venue with full consideration of the wide-spectrum of audience needs with particular reference to access. Risk Assessments are produced by the performers for each new performance then reviewed by the BOAT Managers. At least one qualified First Aider is present at every performance.

We have implemented a new policy of assessing each show for the risk of disruption from audience members. Where there is deemed to be a risk, professional Security personnel are engaged for the event. Security is also in place when a show requires the set equipment to be left in situ overnight,

The BOAT's insurance is reviewed and renewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156051

Principal address

42 Hove Park Road
Hove
East Sussex
BN3 6LJ

Trustees

S Turner Chairman
L Wolfe
S Bradley (resigned 22.2.24)
J Waller Chief Executive
G Hawkins
D Boon

REPORT OF THE TRUSTEES
FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
BOAT

Operation address
Dyke Road
Hove
BN3 6EH

Bankers
The Co-Operative Bank
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Santander UK PLC
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 financial statements 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.

BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

Approved by order of the board of trustees on 10TH October 2024 and signed on its behalf by:

Jane Waller
.....
J Waller - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON OPEN AIR THEATRE (CIO)

Independent examiner's report to the trustees of Brighton Open Air Theatre (CIO)
I report to the charity trustees on my examination of the accounts of Brighton Open Air Theatre (CIO) (the Trust) for the period 6 April 2023 to 31 December 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

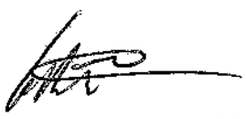
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 do not accord with those records; or
3. the accounts do 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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: .....

BRIGHTON OPEN AIR THEATRE (CIO)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 6 APRIL 2023 TO 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Period 6.4.23 to 31.12.23 Total funds £	Year Ended 5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,881	-	22,881	19,958
Charitable activities	4				
Theatre revenues		376,948	-	376,948	367,509
Investment income	3	636	-	636	10
Total		400,465	-	400,465	387,477
EXPENDITURE ON					
Raising funds	5	5,753	-	5,753	10,886
Charitable activities	6				
Theatre costs		351,854	2,408	354,262	359,415
Support costs		720	-	720	636
Total		358,327	2,408	360,735	370,937
NET INCOME/(EXPENDITURE)		42,138	(2,408)	39,730	16,540
RECONCILIATION OF FUNDS					
Total funds brought forward		293,998	54,558	348,556	332,006
TOTAL FUNDS CARRIED FORWARD		336,136	52,150	388,286	348,546

The notes form part of these financial statements

BRIGHTON OPEN AIR THEATRE (CIO)

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	260,728	52,150	312,878	255,582
CURRENT ASSETS					
Debtors	13	60	-	60	60
Cash at bank		76,023	-	76,023	93,880
		76,083	-	76,083	93,940
CREDITORS					
Amounts falling due within one year	14	(675)	-	(675)	(976)
NET CURRENT ASSETS		75,408	-	75,408	92,964
TOTAL ASSETS LESS CURRENT LIABILITIES		336,136	52,150	388,286	348,546
NET ASSETS		336,136	52,150	388,286	348,546
FUNDS	15				
Unrestricted funds				336,136	293,988
Restricted funds				52,150	54,558
TOTAL FUNDS				388,286	348,546

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2024 and were signed on its behalf by:

J Waller - Trustee

S Turner - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

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.

Incoming resources from generated funds
Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:
- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities
Theatre income - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income
Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Costs of generating funds
Costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Production costs
Amounts paid to producers of events/productions. Costs incurred for in-house production and running of productions.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Support costs
The administrative and overhead costs associated with running the office from which the company operates. These have all been allocated to the charitable activities cost heading as the proportion spent on costs of generating funds and governance costs are considered immaterial.

Governance costs
Costs associated with the constitutional and statutory requirements of the charity.

Tangible fixed assets
Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short Leasehold Improvements - straight line over the life of the lease.

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

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.

2. DONATIONS AND LEGACIES

	Period 6.4.23 to 31.12.23	Year Ended 5.4.23
	£	£
Donations and sponsorship	17,881	19,958
Grants	5,000	-
	22,881	19,958

Grants received, included in the above, are as follows:

	Period 6.4.23 to 31.12.23	Year Ended 5.4.23
	£	£
Chalk Cliff Trust	5,000	-

continued...

3. INVESTMENT INCOME

	Period 6.4.23 to 31.12.23	Year Ended 5.4.23
	£	£
Deposit account interest	636	10

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Period 6.4.23 to 31.12.23	Year Ended 5.4.23
		£	£
Ticket sales and bar takings	Theatre revenues	376,948	367,509

5. RAISING FUNDS

Raising donations and legacies

	Period 6.4.23 to 31.12.23	Year Ended 5.4.23
	£	£
Marketing	5,753	10,886

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Theatre costs	354,262	-	354,262
Support costs	-	720	720
	354,262	720	354,982

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Period 6.4.23 to 31.12.23	Year Ended 5.4.23
	£	£
Cost of productions	249,714	235,530
Rent	75	100
Insurances and licences	7,784	1,878
Staff costs	54,393	71,092
Premises costs	24,837	30,916
Administration	3,019	4,865
Depreciation	14,440	15,034
	354,262	359,415

8. SUPPORT COSTS

	Governance costs
	£
Support costs	720

Support costs, included in the above, are as follows:

	Period 6.4.23 to 31.12.23 Support costs	Year Ended 5.4.23 Total activities
	£	£
Independent examination	720	636

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2023 nor for the year ended 5 April 2023.

continued...

10. STAFF COSTS

Staff costs during the period amounted to £54,393 (year ended 5 April 2023 : £71,092).

The charity employs two people on a part time basis plus a number who are employed on ad hoc basis when there are shows.

The charity considers its key management personnel to be the Trustees. As disclosed in the accounts they received no remuneration.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (Y/E 5 APRIL 2023)

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,958	-	19,958
Charitable activities			
Theatre revenues	367,509	-	367,509
Investment income	10	-	10
Total	387,477	-	387,477
EXPENDITURE ON			
Raising funds	10,886	-	10,886
Charitable activities			
Theatre costs	356,205	3,210	359,415
Support costs	636	-	636
Total	367,727	3,210	370,937
NET INCOME/(EXPENDITURE)	19,750	(3,210)	16,540
RECONCILIATION OF FUNDS			
Total funds brought forward	274,238	57,768	332,006
TOTAL FUNDS CARRIED FORWARD	293,988	54,558	348,546

continued...

12. TANGIBLE FIXED ASSETS

	Short leasehold £
COST	
At 6 April 2023	310,086
Additions	71,736
At 31 December 2023	381,822
DEPRECIATION	
At 6 April 2023	54,504
Charge for year	14,440
At 31 December 2023	68,944
NET BOOK VALUE	
At 31 December 2023	312,878
At 5 April 2023	255,582

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2023 £
Prepayments	60	60

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2023 £
Trade creditors	-	301
Other creditors	675	675
	675	976

15. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	200,998	42,138	243,136
Designated fund for future mainteance.	93,000	-	93,000
	293,998	42,138	336,136
Restricted funds			
Fixed assets and amphitheatre	54,558	(2,408)	52,150
TOTAL FUNDS	348,556	39,730	388,286

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,465	(358,327)	42,138
Restricted funds			
Fixed assets and amphitheatre	-	(2,408)	(2,408)
TOTAL FUNDS	400,465	(360,735)	39,730

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
Unrestricted funds				
General fund	274,238	19,750	(93,000)	200,988
Designated fund for future mainteance.	-	-	93,000	93,000
	274,238	19,750	-	293,988
Restricted funds				
Fixed assets and amphitheatre	57,768	(3,210)	-	54,558
TOTAL FUNDS	332,006	16,540	-	348,546

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	387,477	(367,727)	19,750
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
TOTAL FUNDS	387,477	(370,937)	16,540

Fixed Assets Amphitheatre
This fund consists of donations received and income from fundraising events specifically for the construction of the amphitheatre.

The cost of the amphitheatre is written off over the length of the lease, 25 years

Designated Fund.
A designated fund has been set up for future costs of seating replacement and resin paving.

continued...

16. OTHER FINANCIAL COMMITMENTS

At 5 April 2024 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date	2024	2023
	£	£
In over 5 years	100	100

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2023.

18. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.

BRIGHTON OPEN AIR THEATRE (BOAT)

England & Wales - Charity number 1156051

Accounts

REGISTERED CHARITY NUMBER: 1156051

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

FOR

BRIGHTON OPEN AIR THEATRE (CIO)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

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Report of the Trustees	1 to 4
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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15

BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brighton Open Air Theatre has been established in order to create Brighton and Hove's first dedicated open air park theatre venue.

Our charitable aim is "The advancement of arts and culture through the establishment and maintenance of an open air theatre in Brighton and Hove for the use of residents and visitors."

Our objectives are:
1. To create a unique new cultural venue for the city that ensures the highest possible production values for outdoor performance and exhibition and which diversifies the type of work that can be enjoyed in the open air.
2. To work with the city's festivals, programmers and curators to attract high quality touring productions and events.
3. To create a community of local artists and practitioners that make new work for the open air.
4. To engage with the local community to provide a platform for cultural activity and for creative learning.
5. To bring an under used open space back to life as a vibrant green cultural facility.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that the paragraphs, specifically on the 'Objectives and Activities' and 'Achievements and Performance' for the year relate in detail the benefit that the Charity provides to the public.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 2022-2023 financial year was characterised by being the first in three years to be mainly unaffected by Covid-19. We opened earlier than ever before on 8th April to full capacity. The early opening was primarily to capitalise on the schools Easter holidays. Over the 2-week school break, we partnered with other local venues including Komedia, The Old Market and Ropetackle on the 'Back To Live' festival, which was a celebration of the return of live performance following Covid, and centred around family-friendly productions. We had several productions involved, which all performed well and generated fantastic marketing material through promotional photos.

During May we were, as always, a partner venue of Brighton Fringe, and hosted several productions to a varying degree of success. Some shows benefit from the additional promotion the Fringe offers, whereas others struggle as there's so much competition in Brighton during May.

Throughout June and July we had more runs, including Hamlet (The Comedy) from Oddsocks, Horrible Histories: Terrible Tudors from Birmingham Stage Co, A Midsummer Night's Dream from The Duke's Theatre Co, One Man, Two Guvnors from Cue Fanfare, the Summer Comedy Festival from Funny That, and Othello from Changeling Theatre.

The season continued in August with The Railway Children from Brighton Little Theatre, Waiting For God from Sarah Mann Company, and Battle Song from James Weisz Productions.

September started with a bang with the welcome return of Shakespeare's Globe, and Julius Caesar then ended with the ever popular Brighton Beach Boys end of Season party.

Overall for our 2022 season, we hosted 146 performances of 89 productions, and welcomed 24,458 people to our theatre.

The site improvement project over the winter months was an upgraded electricity supply completed in March 2023.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

FINANCIAL REVIEW

Financial position

The results for the year are set out in the Statement of Financial Activities and the financial position of the charity at the year end is shown in the Balance Sheet.

The charity income decreased from £398,020 to £387,477 whilst expenditure increased from £329,352 to £370,937. The charity made a surplus on unrestricted activities of £19,750 and this has been added to the reserves brought forward of £274,238 to leave £293,988 to be carried forward.

Reserves policy

The Trustees have set up a designated reserve of £91,000 to cover the cost of future essential repairs, namely seating replacement and resin paving. This is equivalent to almost all of the money held at the bank at the year end.

The Trustees will endeavour to maintain reserves of 10% of turnover in order to protect against unexpected losses or cashflow issues.

FUTURE PLANS

The Trustees will continue to invest the majority of surpluses generated into improvement of the BOAT Site and Facilities. Plans for the coming closed period include replacement of all the Sleeper seats as they have deteriorated over the years since installation. In addition, the pathways through the BOAT will be improved and resurfaced to provide better stability and grip. The number of wheelchair spaces will be increased to improve accessibility.

We plan to consolidate our programming with a range of shows to appeal to as wide an audience as possible. We are beginning to succeed in attracting a more diverse audience and aim to extend our reach through outreach programmes plus diversity of the types of shows we host.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brighton Open Air Theatre is a CIO (incorporated on 6 March 2014 by the Charity Commission) registered charity number 1156051.

Its governing document is its Trust Deed dated 6 March 2014.

Recruitment and appointment of new trustees

The number of trustees shall be at least 3 and the maximum number is 12.

The first trustees are appointed for a period of 4/5 years subsequent trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

Risk management

The Trustees take seriously their duty to identify and review the risks to which the charity is potentially exposed and to ensure appropriate controls are in place to provide reasonable assurance against potential risks including injury or other harm to persons; financial fraud and/or error; reputational damage.

There is a Finances Procedures Policy in place that is regularly reviewed by a Finance sub-committee consisting of no less than three Trustees. Reviews include sign off/approval levels for expenditures, adequacy of Reserves and planned annual expenditure. The BOAT's Accounts are reviewed annually by an Independent Examiner.

A Premises sub-committee regularly surveys the whole site and considers information from the Operations and General Managers on hazards, maintenance and potential health and safety issues and organises any necessary remedial works. The Operations and General Managers prepare pre-season Risk Assessments for the venue with full consideration of the wide-spectrum of audience needs with particular reference to access. Risk Assessments are produced by the performers for each new performance then reviewed by the BOAT Managers. At least one qualified First Aider is present at every performance.

The BOAT's insurance is reviewed and renewed annually.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1156051

Principal address
42 Hove Park Road
Hove
East Sussex
BN3 6LJ

Trustees
S Turner Chairman
L Wolfe
S Bradley
J Waller Chief Executive
G Hawkins
D Boon

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
BOAT

Operation address
Dyke Road
Hove
BN3 6EH

Bankers
Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Santander UK PLC
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 financial statements 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 order of the board of trustees on 19th August 2023 and signed on its behalf by:

Jane Waller
.....
J Waller - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON OPEN AIR THEATRE (CIO)

Independent examiner's report to the trustees of Brighton Open Air Theatre (CIO)
I report to the charity trustees on my examination of the accounts of Brighton Open Air Theatre (CIO) (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 do not accord with those records; or
3. the accounts do 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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 19 August 2023

BRIGHTON OPEN AIR THEATRE (CIO)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,958	-	19,958	38,405
Charitable activities					
Theatre revenues		367,509	-	367,509	359,597
Investment income	3	10	-	10	18
Total		387,477	-	387,477	398,020
EXPENDITURE ON					
Raising funds	5	10,886	-	10,886	10,108
Charitable activities	6				
Theatre costs		356,205	3,210	359,415	318,729
Support costs		636	-	636	515
Total		367,727	3,210	370,937	329,352
NET INCOME/(EXPENDITURE)		19,750	(3,210)	16,540	68,668
RECONCILIATION OF FUNDS					
Total funds brought forward		274,238	57,768	332,006	263,338
TOTAL FUNDS CARRIED FORWARD		293,988	54,558	348,546	332,006

The notes form part of these financial statements

BRIGHTON OPEN AIR THEATRE (CIO)

BALANCE SHEET
5 APRIL 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	201,024	54,558	255,582	222,539
CURRENT ASSETS					
Debtors	13	60	-	60	60
Cash at bank		93,880	-	93,880	112,081
		93,940	-	93,940	112,141
CREDITORS					
Amounts falling due within one year	14	(976)	-	(976)	(2,674)
NET CURRENT ASSETS		92,964	-	92,964	109,467
TOTAL ASSETS LESS CURRENT LIABILITIES		293,988	54,558	348,546	332,006
NET ASSETS		293,988	54,558	348,546	332,006
FUNDS	15				
Unrestricted funds				293,988	274,238
Restricted funds				54,558	57,768
TOTAL FUNDS				348,546	332,006

The financial statements were approved by the Board of Trustees and authorised for issue on 19th August 2023 and were signed on its behalf by:

Jane Waller

J Waller - Trustee

S Turner - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

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.

Incoming resources from generated funds
Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:
- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities
Theatre income - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income
Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Costs of generating funds
Costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Production costs
Amounts paid to producers of events/productions. Costs incurred for in-house production and running of productions.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Support costs
The administrative and overhead costs associated with running the office from which the company operates. These have all been allocated to the charitable activities cost heading as the proportion spent on costs of generating funds and governance costs are considered immaterial.

Governance costs
Costs associated with the constitutional and statutory requirements of the charity.

Tangible fixed assets
Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short Leasehold Improvements - straight line over the life of the lease.

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

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.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations and sponsorship	19,958	28,405
Grants	-	10,000
	19,958	38,405

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Brighton and Hove City Council	-	10,000

continued...

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	10	18

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Ticket sales and bar takings	Theatre revenues	367,509	359,097
Grants	Theatre revenues	-	500
		367,509	359,597

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Komedia Productions	-	500

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Marketing	10,886	10,108

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Theatre costs	359,415	-	359,415
Support costs	-	636	636
	359,415	636	360,051

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Cost of productions	235,530	243,005
Rent	100	100
Insurances and licences	1,878	2,248
Staff costs	71,092	51,597
Premises costs	30,916	8,323
Administration	4,865	1,093
Depreciation	15,034	12,363
	359,415	318,729

8. SUPPORT COSTS

	Governance costs
	£
Support costs	636

Support costs, included in the above, are as follows:

	2023 Support costs	2022 Total activities
	£	£
Independent examination	636	515

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

10. STAFF COSTS

Staff costs during the year amounted to £71,092 (2022: £51,597).

The charity employs two people on a part time basis plus a number who are employed on ad hoc basis when there are shows.

The charity considers its key management personnel to be the Trustees. As disclosed in the accounts they received no remuneration.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,405	-	38,405
Charitable activities			
Theatre revenues	359,097	500	359,597
Investment income	18	-	18
Total	397,520	500	398,020
EXPENDITURE ON			
Raising funds	10,108	-	10,108
Charitable activities			
Theatre costs	315,019	3,710	318,729
Support costs	515	-	515
Total	325,642	3,710	329,352
NET INCOME/(EXPENDITURE)	71,878	(3,210)	68,668
RECONCILIATION OF FUNDS			
Total funds brought forward	202,360	60,978	263,338
TOTAL FUNDS CARRIED FORWARD	274,238	57,768	332,006

12. TANGIBLE FIXED ASSETS

	Short leasehold £
COST	
At 6 April 2022	262,009
Additions	48,077
At 5 April 2023	310,086
DEPRECIATION	
At 6 April 2022	39,470
Charge for year	15,034
At 5 April 2023	54,504
NET BOOK VALUE	
At 5 April 2023	255,582
At 5 April 2022	222,539

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	60	60

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	301	1,999
Other creditors	675	675
	976	2,674

15. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	Transfers between funds	At 5.4.23
	£	£	£	£
Unrestricted funds				
General fund	274,238	19,750	(93,000)	200,988
Designated fund for future mainteance.	-	-	93,000	93,000
	274,238	19,750	-	293,988
Restricted funds				
Fixed assets and amphitheatre	57,768	(3,210)	-	54,558
TOTAL FUNDS	332,006	16,540	-	348,546

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	387,477	(367,727)	19,750
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
TOTAL FUNDS	387,477	(370,937)	16,540

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	202,360	71,878	274,238
Restricted funds			
Fixed assets and amphitheatre	60,978	(3,210)	57,768
TOTAL FUNDS	263,338	68,668	332,006

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	397,520	(325,642)	71,878
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
Komedia Productions	500	(500)	-
	500	(3,710)	(3,210)
TOTAL FUNDS	398,020	(329,352)	68,668

Fixed Assets Amphitheatre
This fund consists of donations received and income from fundraising events specifically for the construction of the amphitheatre.

The cost of the amphitheatre is written off over the length of the lease, 25 years

Komedia Productions
Allocation of tickets to certain groups.

Designated Fund.
A designated fund has been set up for future costs of seating replacement and resin paving.

continued...

16. OTHER FINANCIAL COMMITMENTS

At 5 April 2023 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date	2023	2022
	£	£
In over 5 years	100	100

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

18. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.

BRIGHTON OPEN AIR THEATRE (BOAT)

England & Wales - Charity number 1156051

Accounts

REGISTERED CHARITY NUMBER: 1156051

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

FOR

BRIGHTON OPEN AIR THEATRE (CIO)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

BRIGHTON OPEN AIR THEATRE (CIO)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

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BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brighton Open Air Theatre has been established in order to create Brighton and Hove's first dedicated open air park theatre venue.

Our charitable aim is "The advancement of arts and culture through the establishment and maintenance of an open air theatre in Brighton and Hove for the use of residents and visitors."

Our objectives are:
1. To create a unique new cultural venue for the city that ensures the highest possible production values for outdoor performance and exhibition and which diversifies the type of work that can be enjoyed in the open air.
2. To work with the city's festivals, programmers and curators to attract high quality touring productions and events.
3. To create a community of local artists and practitioners that make new work for the open air.
4. To engage with the local community to provide a platform for cultural activity and for creative learning.
5. To bring an under used open space back to life as a vibrant green cultural facility.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that the paragraphs, specifically on the 'Objectives and Activities' and 'Achievements and Performance' for the year relate in detail the benefit that the Charity provides to the public.

BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The beginning of BOAT's 2021-2022 financial year was once again impacted by Covid-19. Due to national laws, we were unable to open until 17th May, despite having originally planned to open in April for the Easter holidays. We thus lost 5 weeks of programming, and when we did reopen, it was at 50% capacity. The season was overseen by General Manager, Will Mytum, and Operations Manager, Tanya Macleod.

Once finally open, we had a nice blend of new companies, established favourites and local stalwarts. On the whole, sales were strong throughout the season, as we once again capitalised on being an outdoor venue, where people generally felt safer gathering in large crowds.

Particular productions of note included The Lady In The Van from Sarah Mann, which sold out and garnered critical acclaim, Mr Stink from Heartbreak Productions which was a huge hit in June half-term, and the return of several A-list celebrities from Funny That.

In June/July, we had runs of Shakespearean favourites A Midsummer Night's Dream from Changeling Theatre, Romeo and Juliet from Duke's Theatre Company and The Comedy of Errors from Oddsocks Productions - all professional shows of a very high standard.

In August, as national regulations relaxed, we expanded our capacity to 75% (300) as we welcomed BOAT favourites Brighton Little Theatre with Roald Dahl's The Twits, which was a huge sell-out. This was complemented by individual performances from a range of genres and backgrounds.

In September, we had a Gilbert and Sullivan Festival from Opera Anywhere, as well as runs of Julius Caesar from Brighton Shakespeare Company and Richard II from Quandary Collective.

Despite a delayed start, and being at 50-75% capacity throughout, it was a hugely successful season. We generated more income than ever before, expanded our teams of Duty Managers and volunteers, and attracted new audiences from far and wide. In total, BOAT hosted 148 performances of 81 productions, and welcomed 22,743 people through our gates.

The financial success of the season, added to our existing reserves, meant that we were able to commit to finally building our new box office/toilet block through the winter. Drainage work had been carried out the previous year. Building work commenced in October 2021 and continued through the winter, led by Chair Steve Turner, and based on plans by a commissioned architect firm. Despite some delays along the way, the building was finished just in time for the 2022 summer season, in early April 2022.

The new building is a culmination of many years of savings, and was funded entirely through BOAT's own income through ticket sales, bar sales and donations. It offers a proper box office, a crew room for our staff, audience toilets and an accessible toilet. It will revolutionise people's perception of BOAT for the foreseeable future.

FINANCIAL REVIEW

Financial position

The results for the year are set out in the Statement of Financial Activities and the financial position of the charity at the year end is shown in the Balance Sheet.

The charity income rose from £348,301 to £398,020 whilst expenditure increased from £283,699 to £329,352. The charity made a surplus on unrestricted activities of £71,878 and this has been added to the reserves brought forward of £202,360 to leave £274,238 to be carried forward.

Reserves policy

The Trustees will endeavour to maintain reserves of 10% of turnover in order to protect against unexpected losses or cashflow issues.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brighton Open Air Theatre is a CIO (incorporated on 6 March 2014 by the Charity Commission) registered charity number 1156051.

Its governing document is its Trust Deed dated 6 March 2014.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The number of trustees shall be at least 3 and the maximum number is 12.

The first trustees are appointed for a period of 4/5 years subsequent trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156051

Principal address

27 Hove Park Road
Hove
East Sussex
BN3 6LH

Trustees

S Turner Chairman
L Wolfe
S Bradley
J Waller Chief Executive
G Hawkins
D Boon

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name

BOAT

Operation address

Dyke Road
Hove
BN1 5AA

Bankers

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Santander UK PLC
2 Triton Square
Regent's Place
London
NW1 3AN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 financial statements 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 order of the board of trustees on 2nd August 2022 and signed on its behalf by:

Jane Waller

J Waller - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON OPEN AIR THEATRE (CIO)

Independent examiner's report to the trustees of Brighton Open Air Theatre (CIO)
I report to the charity trustees on my examination of the accounts of Brighton Open Air Theatre (CIO) (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 do not accord with those records; or
3. the accounts do 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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 23rd September 2022

BRIGHTON OPEN AIR THEATRE (CIO)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	38,405	-	38,405	50,093
Charitable activities					
Theatre costs		359,097	500	359,597	298,044
Investment income	3	18	-	18	164
Total		397,520	500	398,020	348,301
EXPENDITURE ON					
Raising funds	5	10,108	-	10,108	12,223
Charitable activities	6				
Theatre costs		315,019	3,710	318,729	270,976
Support costs		515	-	515	500
Total		325,642	3,710	329,352	283,699
NET INCOME/(EXPENDITURE)		71,878	(3,210)	68,668	64,602
RECONCILIATION OF FUNDS					
Total funds brought forward		202,360	60,978	263,338	198,736
TOTAL FUNDS CARRIED FORWARD		274,238	57,768	332,006	263,338

The notes form part of these financial statements

BRIGHTON OPEN AIR THEATRE (CIO)

BALANCE SHEET
5 APRIL 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	164,771	57,768	222,539	112,999
CURRENT ASSETS					
Debtors	13	60	-	60	60
Cash at bank		112,081	-	112,081	152,955
		112,141	-	112,141	153,015
CREDITORS					
Amounts falling due within one year	14	(2,674)	-	(2,674)	(2,676)
NET CURRENT ASSETS		109,467	-	109,467	150,339
TOTAL ASSETS LESS CURRENT LIABILITIES		274,238	57,768	332,006	263,338
NET ASSETS		274,238	57,768	332,006	263,338
FUNDS	15				
Unrestricted funds				274,238	202,360
Restricted funds				57,768	60,978
TOTAL FUNDS				332,006	263,338

The financial statements were approved by the Board of Trustees and authorised for issue on 26th August 2022 and were signed on its behalf by:

J Waller - Trustee

S Turner - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

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.

Incoming resources from generated funds
Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:
- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities
Theatre income - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income
Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Costs of generating funds
Costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Production/projection costs
Costs incurred in the production and running of productions toured in the year.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Support costs
The administrative and overhead costs associated with running the office from which the company operates. These have all been allocated to the charitable activities cost heading as the proportion spent on costs of generating fund and governance costs are considered immaterial.

Governance costs
Costs associated with the constitutional and statutory requirements of the charity.

Tangible fixed assets
Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short Leasehold Improvements - straight line over the life of the lease.

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

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.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and sponsorship	28,405	40,093
Grants	10,000	10,000
	38,405	50,093

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Brighton and Hove City Council	10,000	10,000

continued...

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	18	164

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Ticket sales and bar takings	Theatre costs	359,097	298,044
Grants	Theatre costs	500	-
		359,597	298,044

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Komedia Productions	500	-

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Marketing	10,108	12,223

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Theatre costs	318,729	-	318,729
Support costs	-	515	515
	318,729	515	319,244

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Cost of productions	243,005	207,427
Rent	100	100
Insurances and licences	2,248	3,556
Staff costs	51,597	45,172
Repairs	8,323	7,524
Sundries	1,093	1,250
Depreciation	12,363	5,947
	318,729	270,976

8. SUPPORT COSTS

	Governance costs
	£
Support costs	515

Support costs, included in the above, are as follows:

	2022 Support costs	2021 Total activities
	£	£
Independent examination	515	500

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

10. STAFF COSTS

Staff costs during the year amounted to £51,597 (2021: £45,172).

The charity employs one person on a part time basis plus a number who are employed on ad hoc basis when there are shows.

The charity considers its key management personnel to be the Trustees. As disclosed in the accounts they received no remuneration.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,093	-	50,093
Charitable activities			
Theatre costs	298,044	-	298,044
Investment income	164	-	164
Total	348,301	-	348,301
EXPENDITURE ON			
Raising funds	12,223	-	12,223
Charitable activities			
Theatre costs	267,766	3,210	270,976
Support costs	500	-	500
Total	280,489	3,210	283,699
NET INCOME/(EXPENDITURE)	67,812	(3,210)	64,602
RECONCILIATION OF FUNDS			
Total funds brought forward	134,548	64,188	198,736
TOTAL FUNDS CARRIED FORWARD	202,360	60,978	263,338

12. TANGIBLE FIXED ASSETS

	Short leasehold £
COST	
At 6 April 2021	140,106
Additions	121,903
At 5 April 2022	262,009
DEPRECIATION	
At 6 April 2021	27,107
Charge for year	12,363
At 5 April 2022	39,470
NET BOOK VALUE	
At 5 April 2022	222,539
At 5 April 2021	112,999

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	60	60

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,999	2,001
Other creditors	675	675
	2,674	2,676

15. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	202,360	71,878	274,238
Restricted funds			
Fixed assets and amphitheatre	60,978	(3,210)	57,768
TOTAL FUNDS	263,338	68,668	332,006

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	397,520	(325,642)	71,878
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
Komedia Productions	500	(500)	-
	500	(3,710)	(3,210)
TOTAL FUNDS	398,020	(329,352)	68,668

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	134,548	67,812	202,360
Restricted funds			
Fixed assets and amphitheatre	64,188	(3,210)	60,978
TOTAL FUNDS	198,736	64,602	263,338

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	348,301	(280,489)	67,812
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
TOTAL FUNDS	348,301	(283,699)	64,602

Fixed Assets Amphitheatre
This fund consists of donations received and income from fundraising events specifically for the construction of the amphitheatre.

The cost of the amphitheatre is written off over the length of the lease, 25 years

Komedia Productions
Allocation of tickets to certain groups.

16. OTHER FINANCIAL COMMITMENTS

At 5 April 2022 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date	2022 £	2021 £
In over 5 years	100	100

continued...

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

18. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.

BRIGHTON OPEN AIR THEATRE (BOAT)

England & Wales - Charity number 1156051

Accounts

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

FOR

BRIGHTON OPEN AIR THEATRE (CIO)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

BRIGHTON OPEN AIR THEATRE (CIO)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

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BRIGHTON OPEN AIR THEATRE (CIO)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brighton Open Air Theatre has been established in order to create Brighton and Hove's first dedicated open air park theatre venue.

Our charitable aim is "The advancement of arts and culture through the establishment and maintenance of an open air theatre in Brighton and Hove for the use of residents and visitors."

Our objectives are:
1. To create a unique new cultural venue for the city that ensures the highest possible production values for outdoor performance and exhibition and which diversifies the type of work that can be enjoyed in the open air.
2. To work with the city's festivals, programmers and curators to attract high quality touring productions and events.
3. To create a community of local artists and practitioners that make new work for the open air.
4. To engage with the local community to provide a platform for cultural activity and for creative learning.
5. To bring an under used open space back to life as a vibrant green cultural facility.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

The trustees believe that the paragraphs, specifically on the 'Objectives and Activities' and 'Achievements and Performance' for the year relate in detail the benefit that the Charity provides to the public.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The 2020-2021 financial year was inevitably dominated by the Covid-19 pandemic. The new General Manager Will Mytum, who had taken over from Anne-Marie Williams in January 2020, had filled in the programming gaps at the beginning of the year, but the lockdown in March 2020 forced BOAT to cancel several months of programming.

Originally, the programme was due to run from May to September as usual, but following the lockdown, we cancelled all performances up to the end of July. Some were able to be moved to August or September, as many touring theatre companies opted to cancel their whole summer tour which created spaces in our programme. Other cancelled shows were postponed until the 2021 season, and some were cancelled outright. All postponements and cancellations were done in close consultation with individual companies and artists.

Frustratingly, we had announced and launched the season only a few weeks before the lockdown was confirmed, so we were forced to refund all bookings for cancelled productions. During the pandemic, many theatres across the country gave customers the option of donating their ticket sales back to the theatre to help them through lockdown. Unfortunately, the terms and conditions of Ticketsource, our ticket provider, meant we were unable to do this, even if customers had given written consent. We therefore launched a fundraising campaign called Keep BOAT Afloat, using PayPal. In total we raised £4,128 from the campaign. We also secured a recovery grant of £10,000 from Brighton and Hove council.

After many weeks of uncertainty, including a national Outdoor Theatre Coalition lobbying the government on clarity on outdoor performance rules, we were finally given the green light to open at the end of July. Being one of the first venues in the country to reopen meant we garnered national media attention, and Will made appearances on BBC 5 Live and BBC Breakfast, as well as local radio, to discuss our reopening plans. We introduced various measures to comply with Covid restrictions, including mask-wearing on site, socially distanced queues at the bar, additional front of house staff, and a one-way system on site to visit the toilets. The main change we had to make was reducing our capacity to allow social distancing in the auditorium. When we first reopened, it was at 25% capacity, to allow for the two-metre rule to be followed at all times. We also required social distancing on stage by performers, unless they had formed a 'bubble'.

BOAT re-opened with an in-house event titled 'BOAT Unlocked' which served essentially as a fundraiser, with many local artists performing for free and allowing BOAT to gather further donations. It is likely that this was one of, if not the, first performances in a theatre anywhere in the country following the lockdown. We then had a full schedule of work throughout August and September. Some performances had kept their original date, others had moved from earlier cancelled dates, and some were programmed from scratch. Highlights included Sarah Mann Company's production of Abigail's Party. Due to the unique scheduling at the time, we were able to offer them a two-week run which completely sold out (admittedly at 25% capacity). The show felt like lightning in a bottle - the right show at the right time. Everyone who came had a fantastic experience, and we achieved record numbers of donations in our collection buckets.

Another high point was being able to programme some A-list comedians, courtesy of Funny That Productions. As we were the only venue in Brighton able to be open, we became an attractive prospect to acts who would ordinarily have only considered performing in much larger venues. We had performances from Russell Howard, Al Murray, Nina Conti, Sara Pascoe and many more. Crucially, the artists had such a wonderful time, many of them chose to return the following year, despite larger venues being back open. We hope to retain them as a regular fixture of our programme for the foreseeable future.

As we approached the end of September, it was agreed that we would extend the season into October, to help make up for lost time earlier in the year. Though not a full-time schedule, we had several interesting projects, some of which aligned with the rescheduled Brighton Fringe. The October season culminated with Halloween performances which were well attended, though it was agreed that due to the weather, temperature and daylight hours, a full October programme was not something we'd consider making a permanent fixture.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021

The major change from our previously established annual schedule was the decision to produce a Christmas season. The idea was pitched to the Trustees in August by Will Mytum, and the Trustees agreed that, although there were risks involved, it was worth trying. BOAT had never before had any shows at Christmas, nor had it produced anything of scale in-house. Although there was significant investment required up-front, it was deemed worth a chance due to BOAT being the only venue in Brighton open at Christmas time. The season included two shows playing in rep with the same cast: The Snow Queen and Hansel and Gretel (A Postmodern Pantomime). We employed a cast of 4 actors, all on Equity contracts, following auditions. Additionally, we employed a director for the Snow Queen, stage manager, assistant stage manager, lighting designer and costume & set designer. Will acted as director for Hansel and Gretel, and commissioned the script. The Snow Queen was an existing script by Tatty Hennessey that Will had worked with several years earlier.

We secured £10,000 of funding from the Arts Council, though due to the success of the shows far exceeding projections, we had to repay part of this in the new year. We also secured £2,500 sponsorship from Visit Brighton's Never Normal campaign, and a further £2,500 from Aspect8. We had 15 performances of each show, so 30 in total. We lost 2 performances to bad weather. The shows were a critical and financial success, selling out almost every day (at 50% capacity) and bringing in a total of £53,714 in ticket sales alone. We were incredibly fortunate that the performances fit perfectly between the national lockdowns in November and from Christmas Day onwards.

The new national Lockdown and subsequent government 'road map' meant that we were unable to reopen the theatre in 2021 until the middle of May, which unfortunately meant that January-March was spent rejigging the 2021 programme, which had originally been designed to begin in April. We lost a few larger companies, such as Shakespeare's Globe, who once again cancelled their entire year's tour due to the uncertainty around further lockdowns, capacity restrictions, etc. The finalised 2021 programme was a hybrid of postponed 2021 shows and new shows programmed from scratch. By the end of March, we had launched the season online, and had our brochure printed, ready to distribute around Brighton.

FINANCIAL REVIEW

Financial position

The results for the year are set out in the Statement of Financial Activities and the financial position of the charity at the year end is shown in the Balance Sheet.

The charity income rose from £279,259 to £348,301 whilst expenditure increased from £248,385 to £283,699. The charity made a surplus on unrestricted activities of £67,812 and this has been added to the reserves brought forward of £134,548 to leave £202,360 to be carried forward.

Reserves policy

The Trustees will endeavour to maintain reserves of 10% of turnover in order to protect against unexpected losses or cashflow issues.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Brighton Open Air Theatre is a CIO (incorporated on 6 March 2014 by the Charity Commission) registered charity number 1156051.

Its governing document is its Trust Deed dated 6 March 2014.

Recruitment and appointment of new trustees

The number of trustees shall be at least 3 and the maximum number is 12.

The first trustees are appointed for a period of 4/5 years subsequent trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1156051

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021

Principal address
27 Hove Park Road
Hove
East Sussex
BN3 6LH

Trustees
S Turner Chairman
L Wolfe
S Bradley
J Waller Chief Executive
G Hawkins
D Boon

Independent Examiner
Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name
BOAT

Operation address
Dyke Road
Hove
BN1 5AA

Bankers
Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Santander UK PLC
2 Triton Square
Regent's Place
London
NW1 3AN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping 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 financial statements 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 order of the board of trustees on 11/1/22 and signed on its behalf by:

Jane Waller
.....
J Waller - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON OPEN AIR THEATRE (CIO)

Independent examiner's report to the trustees of Brighton Open Air Theatre (CIO)
I report to the charity trustees on my examination of the accounts of Brighton Open Air Theatre (CIO) (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 do not accord with those records; or
3. the accounts do 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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: ...19th January 2022..

BRIGHTON OPEN AIR THEATRE (CIO)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,093	-	50,093	5,734
Charitable activities	5				
Theatre costs		298,044	-	298,044	271,018
Other trading activities	3	-	-	-	2,250
Investment income	4	164	-	164	257
Total		348,301	-	348,301	279,259
EXPENDITURE ON					
Raising funds	6	12,223	-	12,223	12,054
Charitable activities	7				
Theatre costs		267,766	3,210	270,976	235,831
Support costs		500	-	500	500
Total		280,489	3,210	283,699	248,385
NET INCOME/(EXPENDITURE)		67,812	(3,210)	64,602	30,874
RECONCILIATION OF FUNDS					
Total funds brought forward		134,548	64,188	198,736	167,862
TOTAL FUNDS CARRIED FORWARD		202,360	60,978	263,338	198,736

The notes form part of these financial statements

BRIGHTON OPEN AIR THEATRE (CIO)

BALANCE SHEET
5 APRIL 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	52,021	60,978	112,999	84,655
CURRENT ASSETS					
Debtors	14	60	-	60	60
Cash at bank		152,955	-	152,955	116,696
		153,015	-	153,015	116,756
CREDITORS					
Amounts falling due within one year	15	(2,676)	-	(2,676)	(2,675)
NET CURRENT ASSETS		150,339	-	150,339	114,081
TOTAL ASSETS LESS CURRENT LIABILITIES		202,360	60,978	263,338	198,736
NET ASSETS		202,360	60,978	263,338	198,736
FUNDS	16				
Unrestricted funds				202,360	134,548
Restricted funds				60,978	64,188
TOTAL FUNDS				263,338	198,736

The financial statements were approved by the Board of Trustees and authorised for issue on ..11./.1./.22..... and were signed on its behalf by:

Jane Waller
.....
J Waller - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

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.

Incoming resources from generated funds
Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:
- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities
Theatre income - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income
Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Costs of generating funds
Costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Production/projection costs
Costs incurred in the production and running of productions toured in the year.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure

Support costs
The administrative and overhead costs associated with running the office from which the company operates. These have all been allocated to the charitable activities cost heading as the proportion spent on costs of generating fund and governance costs are considered immaterial.

Governance costs
Costs associated with the constitutional and statutory requirements of the charity.

Tangible fixed assets
Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Short Leasehold Improvements - straight line over the life of the lease.

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

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.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and sponsorship	40,093	5,734
Grants	10,000	-
	50,093	5,734

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Brighton and Hove City Council	10,000	-

continued...

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Advertising	-	2,250

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	164	257

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Ticket sales and bar takings	Theatre costs	298,044	271,018

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Marketing	12,223	12,054

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Theatre costs	270,976	-	270,976
Support costs	-	500	500
	270,976	500	271,476

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Cost of productions	207,427	173,480
Rent	100	100
Insurances and licences	3,556	3,985
Staff costs	45,172	36,712
Repairs	7,524	15,378
Sundries	1,250	1,944
Depreciation	5,947	4,232
	270,976	235,831

continued...

9. SUPPORT COSTS

	Governance costs
	£
Support costs	500

Support costs, included in the above, are as follows:

	2021 Support costs	2020 Total activities
	£	£
Independent examination	500	500

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

11. STAFF COSTS

Staff costs during the year amounted to £45,172 (2020: £36,712)

The charity employs one person on a part time basis plus a number who are employed on ad hoc basis when there are shows.

The charity considers its key management personnel to be the Trustees. As disclosed in the accounts they received no remuneration.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,734	-	5,734
Charitable activities			
Theatre costs	271,018	-	271,018
Other trading activities	2,250	-	2,250
Investment income	257	-	257
Total	279,259	-	279,259
EXPENDITURE ON			
Raising funds	12,054	-	12,054
Charitable activities			
Theatre costs	232,621	3,210	235,831
Support costs	500	-	500
Total	245,175	3,210	248,385

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	34,084	(3,210)	30,874
RECONCILIATION OF FUNDS			
Total funds brought forward	100,464	67,398	167,862
TOTAL FUNDS CARRIED FORWARD	134,548	64,188	198,736

13. TANGIBLE FIXED ASSETS

	Short leasehold £
COST	
At 6 April 2020	105,815
Additions	34,291
At 5 April 2021	140,106
DEPRECIATION	
At 6 April 2020	21,160
Charge for year	5,947
At 5 April 2021	27,107
NET BOOK VALUE	
At 5 April 2021	112,999
At 5 April 2020	84,655

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	60	60

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	2,001	2,000
Other creditors	675	675
	2,676	2,675

16. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	134,548	67,812	202,360
Restricted funds			
Fixed assets and amphitheatre	64,188	(3,210)	60,978
TOTAL FUNDS	198,736	64,602	263,338

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	348,301	(280,489)	67,812
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
TOTAL FUNDS	348,301	(283,699)	64,602

Comparatives for movement in funds

	At 6.4.19	Net movement in funds	At 5.4.20
	£	£	£
Unrestricted funds			
General fund	100,464	34,084	134,548
Restricted funds			
Fixed assets and amphitheatre	67,398	(3,210)	64,188
TOTAL FUNDS	167,862	30,874	198,736

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	279,259	(245,175)	34,084
Restricted funds			
Fixed assets and amphitheatre	-	(3,210)	(3,210)
TOTAL FUNDS	279,259	(248,385)	30,874

Fixed Assets Amphitheatre
This fund consists of donations received and income from fundraising events specifically for the construction of the amphitheatre.

The cost of the amphitheatre is written off over the length of the lease, 25 years

17. OTHER FINANCIAL COMMITMENTS

At 5 April 2021 the charity had annual commitments under non-cancellable operating leases as follows:

Expiry date	2021 £	2020 £
In over 5 years	100	100

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

19. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.