

**REGISTERED COMPANY NUMBER: CE012888 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1176604**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 4 APRIL 2023**  
**FOR**  
**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

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**FOR THE YEAR ENDED 4 APRIL 2023**

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# **PAUL KIRNER'S THEATRE ORGAN COLLECTION**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 4 APRIL 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 4 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).

### **ACHIEVEMENT AND PERFORMANCE**

Our fourth year of operation has seen our activities returning more closely to those we experienced pre-Covid. We much regret the loss of our founder Paul Kirner in November 2022 after a long and brave battle with illness but have the satisfaction that he was able to witness the establishment of the charity and its operation and indeed its achievement of the goals he set out when founding the collection.

We arranged and hosted five public concerts, a tribute show for our founder plus further group visits. There were also several private practice sessions throughout the year. Audience numbers are improving as time passes, hopefully indicating that people are feeling happier to attend public events again post pandemic. What is pleasing is that our visitors include a notable number of new faces including those from the immediate locality, enabling the charity to achieve its objectives of promoting and conserving Theatre Organs whilst serving the community in which the collection is housed.

We managed to attract national TV coverage on both BBC and ITV with our summer concert and were included on a ITV Wales production of attractions in the valleys. This generated a significant boost in enquiries and resulted in some donations from those not able to attend events in person.

The main restoration project was the Compton organ in our collection which was to be launched in summer 2023, so most efforts and many man-hours went into that project which has resulted in a fine and important instrument once more playing. General maintenance of our instruments was as ever on going and the Trustees are ever mindful of the need to review the balance and quality of the exhibits in the collection to ensure we remain a beacon in the preservation and promotion of these fine instruments.

We continue to maintain good local relationships, in particular with the local art gallery which is a community hub and we share patrons between both our venues.

The Trustees meet regularly and are actively engaged in the plans for 2024 and thereafter to ensure the Charity remains active and relevant and true to its founding principles and to ensure the achievement of public benefit from our activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 4 APRIL 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE012888 (England and Wales)

**Registered Charity number**

1176604

**Registered office**

37 Windsor Clive Drive  
St Fagan  
Cardiff  
CF5 6HQ

**Trustees**

G S Pilcher (appointed 27.11.2022)  
F B Snowdon  
A J S Meads  
P A Kirner (deceased 27.11.2022)

**Independent Examiner**

Mrs K H Gigg FCA  
KATHRYN GIGG  
Chartered Accountants, Business Advisers  
& Tax Consultants  
20 Kings Lynn Road  
Hunstanton  
Norfolk  
PE36 5HP

Approved by order of the board of trustees on ..... *28<sup>th</sup> December* ..... 2023 and signed on its behalf by:



.....  
G S Pilcher - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**Independent examiner's report to the trustees of Paul Kirner's Theatre Organ Collection ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 4 April 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Mrs K H Gigg FCA

KATHRYN GIGG

Chartered Accountants, Business Advisers  
& Tax Consultants

20 Kings Lynn Road

Hunstanton

Norfolk

PE36 5HP

Date: 28 December 2023

The notes form part of these financial statements

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 4 APRIL 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		14,594	331,232
Other trading activities	2	<u>4,739</u>	<u>952</u>
<b>Total</b>		<u>19,333</u>	<u>332,184</u>
 <b>EXPENDITURE ON</b>			
Raising funds		2,241	4,374
<b>Charitable activities</b>			
General		<u>24,173</u>	<u>32,064</u>
<b>Total</b>		<u>26,414</u>	<u>36,438</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(7,081)	295,746
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		466,702	170,956
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>459,621</u>	<u>466,702</u>

The notes form part of these financial statements

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**BALANCE SHEET**

**4 APRIL 2023**

		2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	461,021	444,372
<b>CURRENT ASSETS</b>			
Cash at bank		13,157	22,330
<b>CREDITORS</b>			
Amounts falling due within one year	7	(14,557)	-
<b>NET CURRENT ASSETS</b>		<u>(1,400)</u>	<u>22,330</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		459,621	466,702
<b>NET ASSETS</b>		<u>459,621</u>	<u>466,702</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>459,621</u>	<u>466,702</u>
<b>TOTAL FUNDS</b>		<u>459,621</u>	<u>466,702</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 4 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**BALANCE SHEET - continued**

**4 APRIL 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~28th December~~..... 2023 and were signed on its behalf by:

.....  
G S Pilcher - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 4 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 FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**Expenditure**

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

**Taxation**

The charity is exempt from corporation 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.

Continued....

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 4 APRIL 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	<u>4,739</u>	<u>952</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent Examiners fees	<u>3,600</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 4 April 2023 nor for the year ended 4 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 4 April 2023 nor for the year ended 4 April 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	331,232
Other trading activities	<u>952</u>
<b>Total</b>	<u>332,184</u>
<b>EXPENDITURE ON</b>	
Raising funds	4,374
<b>Charitable activities</b>	
General	<u>32,064</u>
<b>Total</b>	<u>36,438</u>
<b>NET INCOME</b>	295,746

Continued....

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 4 APRIL 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	170,956
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>466,702</u></b>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Organ & associated assets £	Totals £
<b>COST</b>			
At 5 April 2022	350,656	93,716	444,372
Additions	<u>16,649</u>	<u>-</u>	<u>16,649</u>
At 4 April 2023	<u>367,305</u>	<u>93,716</u>	<u>461,021</u>
<b>NET BOOK VALUE</b>			
At 4 April 2023	<u>367,305</u>	<u>93,716</u>	<u>461,021</u>
At 4 April 2022	<u>350,656</u>	<u>93,716</u>	<u>444,372</u>

Continued....

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 4 APRIL 2023**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Accruals and deferred income	<u>14,557</u>	<u>-</u>

**8. MOVEMENT IN FUNDS**

	At 5.4.22	Net movement in funds	At 4.4.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	466,702	(7,081)	459,621
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>466,702</u>	<u>(7,081)</u>	<u>459,621</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	19,333	(26,414)	(7,081)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>19,333</u>	<u>(26,414)</u>	<u>(7,081)</u>

**Comparatives for movement in funds**

	At 5.4.21	Net movement in funds	At 4.4.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	170,956	295,746	466,702
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>170,956</u>	<u>295,746</u>	<u>466,702</u>

Continued....

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 4 APRIL 2023**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	332,184	(36,438)	295,746
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>332,184</u>	<u>(36,438)</u>	<u>295,746</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 5.4.21 £	Net movement in funds £	At 4.4.23 £
<b>Unrestricted funds</b>			
General fund	170,956	288,665	459,621
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>170,956</u>	<u>288,665</u>	<u>459,621</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	351,517	(62,852)	288,665
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>351,517</u>	<u>(62,852)</u>	<u>288,665</u>

Continued....

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 4 APRIL 2023**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 4 April 2023.

Continued....

**PAUL KIRNER'S THEATRE ORGAN COLLECTION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 4 APRIL 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7,994	331,232
Gift aid	<u>6,600</u>	<u>-</u>
	14,594	331,232
<b>Other trading activities</b>		
Fundraising events	<u>4,739</u>	<u>952</u>
<b>Total incoming resources</b>	19,333	332,184
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	2,241	4,374
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	218	119
Building/exhibit maintenance	<u>13,842</u>	<u>27,204</u>
	14,060	27,323
<b>Finance</b>		
Insurance	1,530	180
<b>Other</b>		
Rates and water	350	454
Light and heat	<u>4,633</u>	<u>4,107</u>
	4,983	4,561
<b>Governance costs</b>		
Auditors' remuneration for non audit work	<u>3,600</u>	<u>-</u>
<b>Total resources expended</b>	<u>26,414</u>	<u>36,438</u>
<b>Net (expenditure)/income</b>	<u>(7,081)</u>	<u>295,746</u>

