

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 2024
FOR
PAUL KIRNER'S THEATRE ORGAN COLLECTION

KATHRYN GIGG
Chartered Accountants, Business Advisers
& Tax Consultants
20 Kings Lynn Road
Hunstanton
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PAUL KIRNER'S THEATRE ORGAN COLLECTION

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FOR THE YEAR ENDED 4 APRIL 2024

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PAUL KIRNER'S THEATRE ORGAN COLLECTION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 4 APRIL 2024**

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 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).

ACHIEVEMENT AND PERFORMANCE

Our fifth year of operation has seen our activities returning more closely to those we experienced pre-Covid. We are still mourning the loss of our founder Paul Kirner but are eternally grateful for his foresight and generosity establishing our charity and leaving the majority of his estate to us to ensure, with careful management and investment, its future for many years to come.

The charity arranged and hosted five public concerts plus further group visits. We introduced afternoon tea events as part of our group visit offering and they have been very well received and there are already many rebooked for next year plus more organisations getting in touch to bring further groups to us. We have had quite a number of supportive letters following these visits saying how much they had learned from enjoyed these enjoyable experiences. We are especially pleased with these events as they expose the collection to a wider, more diverse and often local audience.

We have also introduced curator's tours allowing small groups to have a personal viewing and demonstration of the collection and to ask more in depth questions than would be covered in a normal group visit.

There were also several private practice sessions throughout the year allowing local organists the opportunity to practice which is essential to keep a supply of organists for the future.

Audience numbers are improving in general as time passes, hopefully indicating that people are feeling happier to attend public events again post pandemic plus showing that people are enjoying our offering and coming back. 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 have also received a number of donations throughout the year. Some are from like minded enthusiasts but we have had several from visitors that have been so impressed with our collection, that they have wanted to help with our running costs.

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. A huge number of man hours are needed to keep these ageing and complicated machines in tip top condition and our dedicated team of volunteers work tirelessly to do just that.

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. In September 2023 we hosted an event for them where the famous actor Michael Sheen interviewed Magnum photographer David Hurn. It was a capacity event and patrons were given a brief demonstration of two of our instruments as part of their visit: many of them had never heard a theatre organ before and were amazed at their versatility.

The trustees, having reviewed their properties decided to sell Compton Lodge and the second chapel in Ynyshir due to the significant ongoing repair and maintenance costs that both properties attracted and as neither property suit the current aims of the charity. One sale was completed this financial year, the other sold in the following year. We hope to use the funds from their sale to fund the purchase of a more suitable second building in due course.

The Trustees meet regularly and are actively engaged in the plans for 2025 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 2024

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

F B Snowdon

A J S Meads

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 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 2024.

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:

PAUL KIRNER'S THEATRE ORGAN COLLECTION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 APRIL 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		8,976	14,594
Other trading activities	2	6,611	4,739
Other income		25,930	-
Total		<u>41,517</u>	<u>19,333</u>
 EXPENDITURE ON			
Raising funds		5,186	2,241
Charitable activities			
General		8,346	24,173
Total		<u>13,532</u>	<u>26,414</u>
 NET INCOME/(EXPENDITURE)		27,985	(7,081)
 RECONCILIATION OF FUNDS			
Total funds brought forward		459,621	466,702
 TOTAL FUNDS CARRIED FORWARD		<u><u>487,606</u></u>	<u><u>459,621</u></u>

The notes form part of these financial statements

PAUL KIRNER'S THEATRE ORGAN COLLECTION

BALANCE SHEET
4 APRIL 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	233,086	461,021
CURRENT ASSETS			
Cash at bank and in hand		255,721	13,157
CREDITORS			
Amounts falling due within one year	7	(1,201)	(14,557)
NET CURRENT ASSETS		<u>254,520</u>	<u>(1,400)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		487,606	459,621
NET ASSETS		<u>487,606</u>	<u>459,621</u>
FUNDS	8		
Unrestricted funds		<u>487,606</u>	<u>459,621</u>
TOTAL FUNDS		<u>487,606</u>	<u>459,621</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 4 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 4 April 2024 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.

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 and were signed on its behalf by:

.....
G S Pilcher - Trustee

The notes form part of these financial statements

PAUL KIRNER'S THEATRE ORGAN COLLECTION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 4 APRIL 2024

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.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	6,611	4,739

3. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration for non audit work	1,200	3,600
Surplus on disposal of fixed assets	(25,930)	-

PAUL KIRNER'S THEATRE ORGAN COLLECTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 4 April 2024 nor for the year ended 4 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 4 April 2024 nor for the year ended 4 April 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	14,594
Other trading activities	4,739
Total	<u>19,333</u>
EXPENDITURE ON	
Raising funds	2,241
Charitable activities	
General	24,173
Total	<u>26,414</u>
NET INCOME/(EXPENDITURE)	(7,081)
RECONCILIATION OF FUNDS	
Total funds brought forward	466,702
TOTAL FUNDS CARRIED FORWARD	<u><u>459,621</u></u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Organ & associated assets £	Totals £
COST			
At 5 April 2023	367,305	93,716	461,021
Disposals	(227,935)	-	(227,935)
At 4 April 2024	<u>139,370</u>	<u>93,716</u>	<u>233,086</u>
NET BOOK VALUE			
At 4 April 2024	<u>139,370</u>	<u>93,716</u>	<u>233,086</u>
At 4 April 2023	<u>367,305</u>	<u>93,716</u>	<u>461,021</u>

PAUL KIRNER'S THEATRE ORGAN COLLECTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	1,201	14,557
	<u>1,201</u>	<u>14,557</u>

8. MOVEMENT IN FUNDS

	At 5.4.23 £	Net movement in funds £	At 4.4.24 £
Unrestricted funds			
General fund	459,621	27,985	487,606
	<u>459,621</u>	<u>27,985</u>	<u>487,606</u>
TOTAL FUNDS	<u>459,621</u>	<u>27,985</u>	<u>487,606</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,517	(13,532)	27,985
	<u>41,517</u>	<u>(13,532)</u>	<u>27,985</u>
TOTAL FUNDS	<u>41,517</u>	<u>(13,532)</u>	<u>27,985</u>

Comparatives for movement in funds

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

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

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

PAUL KIRNER'S THEATRE ORGAN COLLECTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 4 APRIL 2024

8. MOVEMENT IN FUNDS - continued

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

	At 5.4.22 £	Net movement in funds £	At 4.4.24 £
Unrestricted funds			
General fund	466,702	20,904	487,606
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>466,702</u>	<u>20,904</u>	<u>487,606</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 £
Unrestricted funds			
General fund	60,850	(39,946)	20,904
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,850</u>	<u>(39,946)</u>	<u>20,904</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 4 April 2024.

PAUL KIRNER'S THEATRE ORGAN COLLECTION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 4 APRIL 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,976	7,994
Gift aid	-	6,600
	<hr/>	<hr/>
	8,976	14,594
Other trading activities		
Fundraising events	6,611	4,739
Other income		
Gain on sale of tangible fixed assets	25,930	-
	<hr/>	<hr/>
Total incoming resources	41,517	19,333
EXPENDITURE		
Raising donations and legacies		
Sundries	2,839	2,241
Organist fees	2,347	-
	<hr/>	<hr/>
	5,186	2,241
Support costs		
Management		
Postage and stationery	175	218
Inspection fees/licences	660	-
Sundries	95	-
Building/exhibit maintenance	2,930	13,842
	<hr/>	<hr/>
	3,860	14,060
Finance		
Insurance	2,150	1,530
Bank charges	65	-
Discounts	31	-
	<hr/>	<hr/>
	2,246	1,530
Other		
Rates and water	384	350
Light and heat	656	4,633
	<hr/>	<hr/>
	1,040	4,983
Governance costs		
Auditors' remuneration for non audit work	1,200	3,600
	<hr/>	<hr/>
Total resources expended	13,532	26,414
	<hr/>	<hr/>
Net income/(expenditure)	27,985	(7,081)
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This page does not form part of the statutory financial statements