

BRISTOL MUSICAL COMEDY CLUB

England & Wales · Charity number 1181749

Details

Other names BMCC, BMCC PRODUCTIONS

Status Registered

Legal form CIO

Registered 2019-01-25

Register [View on the Charity Commission register](#)

Contact

Address Flat 24
Lawford Mews
28 Waterloo Road
Bristol
BS2 0PN

Phone 07539105969

Email secretary@bmccproductions.com

Website www.bmccproductions.com

Activities

Objects: TO EDUCATE THE PUBLIC IN THE ARTS AND SCIENCES AND IN PARTICULAR TO THE ART AND SCIENCE OF MUSIC AND DRAMA BY THE PRESENTATION OF DRAMATIC MUSICAL PRODUCTIONS.

Activities: Theatrical Productions (Non-Professional)

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Recreation
- **Who:** The General Public/mankind

Geography

- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£81,489	£80,904	-	-
2024-10-31	£49,457	£60,175	-	-
2023-10-31	£42,882	£50,995	-	-
2022-10-31	£39,878	£32,189	-	-
2021-10-31	£39,821	£16,792	-	-
2020-10-31	£7,060	£758	-	-

Trustees

Name	Role	Appointed
Lucy Jane Moore		2026-06-08
Megan Christina Lane		2026-06-08
Nieve Fay		2025-06-02

BRISTOL MUSICAL COMEDY CLUB

England & Wales - Charity number 1181749

Accounts

**BRISTOL MUSICAL COMEDY CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025**

Bristol Musical Comedy Club Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2–3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Statement of Cash Flows	8
Notes to the Financial Statements	9–11
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	12

**Bristol Musical Comedy Club
Reference and Administrative Details
For The Year Ended 31 October 2025**

Trustees	Ms Eva James Mr Robert McDonald (appointed 07/01/2026) Mr Stephen Munday (resigned 01/06/2025) Ms Hannah Milkins (resigned 01/06/2025) Ms Nieve Fay (appointed 02/06/2025)
Charity Number	1181749
Principal Address	562 Bath Road Brislington Bristol BS4 3LE
Independent Examiner	Nathan Penny Creative Tax Reliefs Limited Image House Farm Sandy Lane Lathom L40 5TU

Bristol Musical Comedy Club

Trustees' Report For The Year Ended 31 October 2025

The trustees present their report and the financial statements for the year ended 31 October 2025.

Objectives and Activities

Aims and Objectives

The charity's 'Objects' as stated in the Constitution are to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

The Trustees confirm that they have had regard to the Charity Commission guidance on public benefit.

BMCC achieves its objectives primarily through the staging and performance of musical productions.

Achievements and Performance

Main Achievements

During the year BMCC staged productions of A Class Act, Cinderella, Legally Blonde and Little Shop of Horrors. As well as involving membership in performing and mounting the productions.

In the forthcoming financial year, BMCC will be staging Cinderella and 100 Years of BMCC (tbc)

Financial Review

Financial Position

The Charity made a surplus of £585 in the year (2024: deficit £10,718). At the year end total funds amounted to £27,539 (2024: £26,954), all of which were unrestricted.

Gift Aid

During the year the charity received £1,421 in gift aid. This amount is reflected in Donations and gifts

Reserves Policy

BMCC aims to hold reserves that at any time provide a buffer against any unforeseen expenses, legal or technical, which might occur. These reserves would be used to meet any of the CIO's obligations should it need to fold.

Going Concern

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

Structure, Governance and Management

Governing Document

BMCC is a CIO registered with the Charity Commission for England and Wales. It is governed by a board of trustees.

Trustees are appointed in accordance with the charity's constitution. On appointment new trustees are provided with a copy of the constitution and any amendments made to it, and a copy of the CIO's latest trustees' annual report and statement of accounts.

The running of the CIO is delegated to a committee elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee comprises a Chairman, Secretary, Treasurer and four other Members.

Meetings of the committee, with trustees present, take place regularly.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

**Bristol Musical Comedy Club
Trustees' Report (continued)
For The Year Ended 31 October 2025**

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources, of the CIO for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the CIO's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:


[Robert McDonald \(Jun 11, 2026 09:24:57 GMT+1\)](#)

Date 11/06/20

Bristol Musical Comedy Club
Independent Examiner's Report to the Trustees of Bristol Musical Comedy Club
For The Year Ended 31 October 2025

I report to the trustees on my examination of the accounts of Bristol Musical Comedy Club (the Trust) for the year ended 31 October 2025.

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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Nathan
Nathan (Jun 11, 2026 09:26:48 GMT+1)

Nathan Penny
Date 11/06/26
Image House Farm
Sandy Lane
Lathom
L40 5TU

Bristol Musical Comedy Club
Statement of Financial Activities
For The Year Ended 31 October 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	5,177	9,796
Charitable activities:			
Theatrical Productions		66,312	30,345
Investments	4	315	412
Separate material item of income		9,685	8,904
		81,489	49,457
EXPENDITURE ON:			
Raising funds	5	(80,904)	(60,175)
Charitable activities:	5		
NET INCOME/(EXPENDITURE)		585	(10,718)
NET MOVEMENT IN FUNDS		585	(10,718)
RECONCILIATION OF FUNDS:			
Total funds brought forward		26,954	37,672
TOTAL FUNDS CARRIED FORWARD	11	27,539	26,954

The notes on pages 8 to 11 form part of these financial statements.

**Bristol Musical Comedy Club
Statement of Financial Position
As At 31 October 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Debtors	9	-	235
Cash at bank and in hand		29,579	27,319
		<u>29,579</u>	<u>27,554</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(2,040)</u>	<u>(600)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>27,539</u>	<u>26,954</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,539</u>	<u>26,954</u>
NET ASSETS		<u>27,539</u>	<u>26,954</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>27,539</u>	<u>26,954</u>
TOTAL FUNDS	11	<u><u>27,539</u></u>	<u><u>26,954</u></u>

On behalf of the board


Robert McDonald (Jun 11, 2026 09:24:57 GMT+1)

Date 11/06/20

The notes on pages 8 to 11 form part of these financial statements.

Bristol Musical Comedy Club
Statement of Cash Flows
For The Year Ended 31 October 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	1,945	(10,765)
Net cash generated from/(used in) operating activities		1,945	(10,765)
Cash flows from investing activities			
Interest received		315	412
		315	412
Increase/(decrease) in cash and cash equivalents		2,260	(10,353)
Cash and cash equivalents at beginning of year	2	27,319	-
Cash and cash equivalents at end of year	2	29,579	(10,353)

Bristol Musical Comedy Club
Notes to the Statement of Cash Flows
For The Year Ended 31 October 2025

1. Reconciliation of income/(expenditure) to cash generated from/(used in) operations

	2025	2024
	£	£
Net income/(expenditure)	585	(10,718)
<i>Adjustments for:</i>		
Interest income	(315)	(412)
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	235	(235)
Increase in trade and other creditors	1,440	600
Net cash generated from/(used in) operations	1,945	(10,765)

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	29,579	27,319

3. Analysis of changes in net funds

	As at 1 November 2024	Cash flows	As at 31 October 2025
	£	£	£
Cash at bank and in hand	27,319	2,260	29,579

Bristol Musical Comedy Club
Notes to the Financial Statements
For The Year Ended 31 October 2025

1. General Information

Bristol Musical Comedy Club is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1181749. The principal address is 562 Bath Road, Brislington, Bristol, BS4 3LE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Charities Act 2011.

The CIO is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

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.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

2.5. Resources Expended

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.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	5,177	9,796

4. Investment Income

Bristol Musical Comedy Club
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	315	412

5. Analysis of Expenditure

	2025	2025
	Activities undertaken directly	Support costs (see note 6)
	£	£
	£	Total
Raising funds	78,383	2,521
	<u>78,383</u>	<u>80,904</u>

	2024
	Activities undertaken directly
	£
Raising funds	60,175
	<u>60,175</u>

6. Support Costs

	2025
	Raising funds
	£
General administration	2,521
	<u>2,521</u>

7. Average Number of Employees

Average number of employees during the year was: 0 NIL (2024:)

9. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	-	235
	<u>-</u>	<u>235</u>

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,440	-
Accruals and deferred income	600	600
	<u>2,040</u>	<u>600</u>

Bristol Musical Comedy Club
Notes to the Financial Statements (continued)
For The Year Ended 31 October 2025

11. Movement in Funds

	As at 1 November 2024	Income	Expenditure	As at 31 October 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	26,954	81,489	(80,904)	27,539
Total funds	<u>26,954</u>	<u>81,489</u>	<u>(80,904)</u>	<u>27,539</u>

	As at 1 November 2023	Income	Expenditure	As at 31 October 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	37,672	49,457	(60,175)	26,954
Total funds	<u>37,672</u>	<u>49,457</u>	<u>(60,175)</u>	<u>26,954</u>

12. Transactions with Trustees

No trustee expenses have been incurred.

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

Bristol Musical Comedy Club
Detailed Statement of Financial Activities
For The Year Ended 31 October 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	5,177	9,796
	5,177	9,796
Charitable Activities:		
Theatrical Productions		
Income from charitable activities	66,312	30,345
	66,312	30,345
Investments		
Bank interest receivable	315	412
	315	412
Separate material item of income		
Theatre Tax Relief	9,685	8,904
	9,685	8,904
	81,489	49,457
EXPENDITURE ON:		
Raising funds		
Direct Theatre costs	(78,383)	(60,175)
Computer software, consumables and maintenance	(73)	-
Insurance	(408)	-
Accountancy fees	(600)	-
Creative Tax Relief fee	(1,440)	-
	(80,904)	(60,175)
	(80,904)	(60,175)
NET INCOME/(EXPENDITURE)	585	(10,718)










BMCC accounts for signature

Final Audit Report

2026-06-11

Created:	2026-06-11
By:	Rachel Lee (rachel.lee@creativetaxreliefs.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA22-K-hLHaj2NNAXyhlo222a6U67iJAxx

"BMCC accounts for signature" History

-  Document created by Rachel Lee (rachel.lee@creativetaxreliefs.com)
2026-06-11 - 7:55:15 AM GMT
-  Document emailed to Rob (chair@bmccproductions.com) for signature
2026-06-11 - 7:55:20 AM GMT
-  Email viewed by Rob (chair@bmccproductions.com)
2026-06-11 - 7:55:38 AM GMT
-  Signer Rob (chair@bmccproductions.com) entered name at signing as Robert McDonald
2026-06-11 - 8:24:55 AM GMT
-  Document e-signed by Robert McDonald (chair@bmccproductions.com)
Signature Date: 2026-06-11 - 8:24:57 AM GMT - Time Source: server - Signature Appearance Selected: MOBILE_DRAW
-  Document emailed to Nathan (nathan.penny@creativetaxreliefs.com) for signature
2026-06-11 - 8:24:59 AM GMT
-  Email viewed by Nathan (nathan.penny@creativetaxreliefs.com)
2026-06-11 - 8:26:25 AM GMT
-  Document e-signed by Nathan (nathan.penny@creativetaxreliefs.com)
Signature Date: 2026-06-11 - 8:26:48 AM GMT - Time Source: server - Signature Appearance Selected: TYPE
-  Agreement completed.
2026-06-11 - 8:26:48 AM GMT

BRISTOL MUSICAL COMEDY CLUB

England & Wales - Charity number 1181749

Accounts

BRISTOL MUSICAL COMEDY CLUB

Registered Charity No: 1181749

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

**BRISTOL MUSICAL COMEDY CLUB
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2024**

Registered Charity No: 1181749

Registered Office: 562 Bath Road, Bristol, BS4 3LE

Trustees: The trustees who served during the year and since the year end were:

Eva Frances James
Hannah Milkins (appointed 3 June 2024)
Stephen Philip Munday (appointed 3 June 2024)
Lucy O'Neill (resigned 3 June 2024)
Rebecca Lewis (resigned 3 June 2024)

Committee:

Robert McDonald	Chair
Wendy Weaver	Vice Chair
Stephen Munday	Treasurer
Anna Tucker	Secretary
Sophie Scroggs	New Members Rep
Naomi Parsons	Fundraising
Katie Anderson	Socials
Louisa Chowns	Members Rep

Our advisors:

Bankers Barclays Bank plc

Independent Examiner Nicholas Paladina FCA
Image House Farm
Sandy Lane
Lathom
Ormskirk
L40 5TU

**BRISTOL MUSICAL COMEDY CLUB
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024**

Introduction

The trustees of Bristol Musical Comedy Club (BMCC) present their report and the unaudited financial statements as a charitable incorporated organisation (CIO) for the year ended 31 October 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's 'Objects' as stated in the Constitution are to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

The Trustees confirm that they have had regard to the Charity Commission guidance on public benefit.

BMCC achieves its objectives primarily through the staging and performance of musical productions.

Structure, governance and organisation of the charity

BMCC is a CIO registered with the Charity Commission for England and Wales. It is governed by a board of trustees.

Trustees are appointed in accordance with the charity's constitution. On appointment new trustees are provided with a copy of the constitution and any amendments made to it, and a copy of the CIO's latest trustees' annual report and statement of accounts.

The running of the CIO is delegated to a committee elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee comprises a Chairman, Secretary, Treasurer and four other Members.

Meetings of the committee, with trustees present, take place regularly.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

Achievements and performance in the year, and future developments

During the year BMCC staged productions of *Pippin* and *Little Shop of Horrors*. The shows attracted audiences of 1045 and 741 respectively, as well as involving membership in performing and mounting the productions.

In the forthcoming financial year, BMCC will be staging *Legally Blonde* and a fundraising Revue show

Financial review

The Charity made a deficit of £10,718 in the year (2023: deficit £8,113). At the year end total funds amounted to £26,954 (2023: £37,672), all of which were unrestricted.

**BRISTOL MUSICAL COMEDY CLUB
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024 (continued)**

BMCC aims to hold reserves that at any time provide a buffer against any unforeseen expenses, legal or technical, which might occur. These reserves would be used to meet any of the CIO's obligations should it need to fold.

Risk and Going concern

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

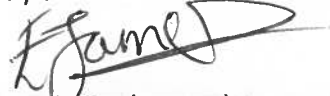
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources, of the CIO for that period. In preparing the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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the CIO and financial information included on the CIO's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the board of trustees



Eva James (Trustee)

Dated: 2nd June 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRISTOL MUSICAL COMEDY CLUB**

I report on the accounts of Bristol Musical Comedy Club for the year ended 31 October 2024 which are set out on pages 5 to 19.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement


My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nicholas Paladina FCA
Independent Examiner

Creative Tax Reliefs Ltd
Image House Farm
Sandy Lane
Lathom
Ormskirk
L40 5TU

Dated: 12 June 2025

Bristol Musical Comedy Club	Charity No	1181749	
Annual accounts for the period			
	01/11/2023	To	31/10/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	9,796	-	-	9,796	3,841
Charitable activities	S02	30,345	-	-	30,345	34,052
Other trading activities	S03	-	-	-	-	-
Investments	S04	412	-	-	412	173
Separate material item of income	S05	8,904	-	-	8,904	4,816
Other	S06	-	-	-	-	-
Total	S07	49,457	-	-	49,457	42,882
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	25
Charitable activities	S09	60,175	-	-	60,175	50,970
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	60,175	-	-	60,175	50,995
Net income/(expenditure) before tax for the reporting period						
	S13	-	-	-	-	8,113
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	-	-	-	-	8,113
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	-	-	-	-	8,113
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	-	-	-	-	8,113
Reconciliation of funds:						
Total funds brought forward	S23	37,672	-	-	37,672	45,785
Total funds carried forward	S24	26,954	-	-	26,954	37,672

Section B Balance sheet

As at 31/03/2022

Guidance Note

Fixed assets

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-

Current assets

Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		235	-	-	235	95
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		27,319	-	-	27,319	38,147
Total current assets	B10		27,554	-	-	27,554	38,242

Creditors: amounts falling due within one year (Note 20)	B11		600	-	-	600	570
--	-----	--	-----	---	---	-----	-----

Net current assets/(liabilities)	B12		26,954	-	-	26,954	37,672
---	-----	--	--------	---	---	--------	--------

Total assets less current liabilities	B13		26,954	-	-	26,954	37,672
--	-----	--	--------	---	---	--------	--------

Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-

Total net assets or liabilities	B16		26,954	-	-	26,954	37,672
--	-----	--	--------	---	---	--------	--------

Funds of the Charity

Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	-	-	-	-
Unrestricted funds	B19		26,954	-	-	26,954	37,672
Revaluation reserve	B20		-	-	-	-	-
Fair value reserve	B21		-	-	-	-	-
Total funds	B22		26,954	-	-	26,954	37,672

Signed on behalf of all the trustees



02/06/2025

Eva James (Trustee)

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern:

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful:

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP)

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 Accounting policies		Yes*	No*	N/a*
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES							
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS							
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.				<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	8,946	-	-	8,946	2,684
	Gift Aid	850	-	-	850	1,157
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	9,796	-	-	9,796	3,841
Charitable activities:	Production income	24,958	-	-	24,958	21,549
		-	-	-	-	-
		-	-	-	-	-
	Other	5,387	-	-	5,387	12,503
	Total	30,345	-	-	30,345	34,052
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	
Income from investments:	Interest income	412	-	-	412	173
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	412	-	-	412	173
Separate material item of income	Theatre Tax Credit	8,904	-	-	8,904	4,816
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	8,904	-	-	8,904	4,816
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		Total	-	-	-	-
TOTAL INCOME		49,457	-	-	49,457	42,882

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	25	-	-	25
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	25	-	-	25
Expenditure on charitable activities:								
Production related costs	60,175	-	-	60,175	50,970	-	-	50,970
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	60,175	-	-	60,175	50,970	-	-	50,970
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	60,175	-	-	60,175	50,995	-	-	50,995

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Theatrical productions	57,555	-	2,620	60,175	47,141	-	3,829	50,970
	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	57,555	-	2,620	60,175	47,141	-	3,829	50,970

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost	Theatrical production				Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	600	-	-	-	600	Full
Running costs	2,020	-	-	-	2,020	Full
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	2,620	-	-	-	2,620	

Last year

Support cost (examples)	Theatrical production				Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	570	-	-	-	570	Full
Running costs	3,259	-	-	-	3,259	Full
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	3,829	-	-	-	3,829	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

100% allocated to the CIO's only activity.

Note 10 Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
600	570
-	-
1,050	720
-	864

Note 20 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	600	570	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	600	570	-	-

Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
26,161	30,819
1,158	7,328
-	-
27,319	38,147

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General reserves - no restriction	37,672	49,457	- 60,175	-	-	26,954
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			37,672	49,457	- 60,175	-	-	26,954

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

<p>If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).</p>	
---	--

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

--

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

BRISTOL MUSICAL COMEDY CLUB

England & Wales - Charity number 1181749

Accounts

BRISTOL MUSICAL COMEDY CLUB

Registered Charity No: 1181749

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

**BRISTOL MUSICAL COMEDY CLUB
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 OCTOBER 2023**

Registered Charity No: 1181749

Registered Office: 562 Bath Road, Bristol, BS4 3LE

Trustees: The trustees who served during the year and since the year end were:

Lucy Kathryn O'Neill (appointed 22 May 2023)

Rebecca Ann Lewis

Eva Frances James

Rachel Taylor (resigned 22 May 2023)

Committee:

Robert McDonald	Chair
Wendy Weaver	Vice Chair
Philip Sim	Treasurer
Samuel Mitchell	Secretary
Daisy Roach	New Members Rep
Naomi Parsons	Fundraising
Katie Anderson	Socials
Ellese Pegler	Social Media
Jordan Blailsford	Members Rep

Our advisors:

Bankers Barclays Bank plc

Independent Examiner Nicholas Paladina FCA
Image House Farm
Sandy Lane
Lathom
Ormskirk
L40 5TU

**BRISTOL MUSICAL COMEDY CLUB
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023**

Introduction

The trustees of Bristol Musical Comedy Club (BMCC) present their report and the unaudited financial statements as a charitable incorporated organisation (CIO) for the year ended 31 October 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's 'Objects' as stated in the Constitution are to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

The Trustees confirm that they have had regard to the Charity Commission guidance on public benefit.

BMCC achieves its objectives primarily through the staging and performance of musical productions.

Structure, governance and organisation of the charity

BMCC is a CIO registered with the Charity Commission for England and Wales. It is governed by a board of trustees.

Trustees are appointed in accordance with the charity's constitution. On appointment new trustees are provided with a copy of the constitution and any amendments made to it, and a copy of the CIO's latest trustees' annual report and statement of accounts.

The running of the CIO is delegated to a committee elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee comprises a Chairman, Secretary, Treasurer and four other Members.

Meetings of the committee, with trustees present, take place regularly.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

Achievements and performance in the year, and future developments

During the year BMCC staged productions of *Big Fish* and *Closer Than Ever*, together with a Sondheim Review. The main shows attracted audiences of 984 and 284 respectively, as well as involving membership in performing and mounting the productions.

In the forthcoming financial year, BMCC will be staging *Pippin* and *Little Shop of Horrors*

Financial review

The Charity made a deficit of £8,113 in the year (2022: surplus £7,689). At the year end total funds amounted to £37,672 (2022: £46,785), all of which were unrestricted.

**BRISTOL MUSICAL COMEDY CLUB
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 OCTOBER 2023 (continued)**

BMCC aims to hold reserves that at any time provide a buffer against any unforeseen expenses, legal or technical, which might occur. These reserves would be used to meet any of the CIO's obligations should it need to fold.

Risk and Going concern

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

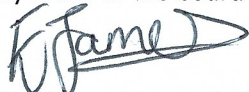
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources, of the CIO for that period. In preparing the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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the CIO and financial information included on the CIO's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the board of trustees



Eva James (Trustee)

Dated: 3rd June 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BRISTOL MUSICAL COMEDY CLUB**

I report on the accounts of Bristol Musical Comedy Club for the year ended 31 October 2023 which are set out on pages 5 to 20.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

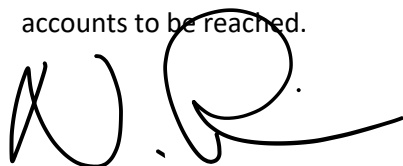
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nicholas Paladina FCA
Independent Examiner

Creative Tax Reliefs Ltd
Image House Farm
Sandy Lane
Lathom
Ormskirk
L40 5TU

Dated: 15 July 2024

Bristol Musical Comedy Club	Charity No	1181749	
Annual accounts for the period			
	01/11/2022	To	31/10/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	3,841	-	-	3,841	5,814
Charitable activities	S02	34,052	-	-	34,052	34,052
Other trading activities	S03	-	-	-	-	-
Investments	S04	173	-	-	173	12
Separate material item of income	S05	-	-	-	-	-
Other	S06	4,816	-	-	4,816	-
Total	S07	42,882	-	-	42,882	39,878
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	25	-	-	25	714
Charitable activities	S09	50,970	-	-	50,970	31,475
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	50,995	-	-	50,995	32,189
Net income/(expenditure) before tax for the reporting period						
	S13	- 8,113	-	-	- 8,113	7,689
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	- 8,113	-	-	- 8,113	7,689
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)						
	S17	- 8,113	-	-	- 8,113	7,689
Extraordinary items						
	S18	-	-	-	-	-
Transfers between funds						
	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds						
	S22	- 8,113	-	-	- 8,113	7,689
Reconciliation of funds:						
Total funds brought forward	S23	45,785	-	-	45,785	38,096
Total funds carried forward	S24	37,672	-	-	37,672	45,785

Section B Balance sheet

As at 31/03/2022

Guidance Note

Fixed assets

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-

Current assets

Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		95	-	-	95	-
Investments (Note 17.4)	B08		-	-	-	-	-
Cash at bank and in hand (Note 24)	B09		38,147	-	-	38,147	45,785
Total current assets	B10		38,242	-	-	38,242	45,785

Creditors: amounts falling due within one year (Note 20)	B11		570	-	-	570	-
--	-----	--	-----	---	---	-----	---

Net current assets/(liabilities)	B12		37,672	-	-	37,672	45,785
---	-----	--	--------	---	---	--------	--------

Total assets less current liabilities	B13		37,672	-	-	37,672	45,785
--	-----	--	--------	---	---	--------	--------

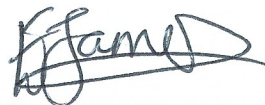
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-

Total net assets or liabilities	B16		37,672	-	-	37,672	45,785
--	-----	--	--------	---	---	--------	--------

Funds of the Charity

Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	-	-	-	-
Unrestricted funds	B19		37,672	-	-	37,672	45,785
Revaluation reserve	B20		-	-	-	-	-
Fair value reserve	B21		-	-	-	-	-
Total funds	B22		37,672	-	-	37,672	45,785

Signed on behalf of all the trustees



Eva James (Trustee)

03/06/2024

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2

Accounting policies

2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
Legacies	<p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*		✓	
Yes*	No*	N/a*						
	✓							
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Settlement of insurance claims	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes*</th> <th>No*</th> <th>N/a*</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓		

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		✓		

Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
				✓

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		

Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓		

Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
				✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
				✓

	The depreciation rates and methods used are disclosed in note 14.			
--	---	--	--	--

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓

	They are valued at cost.	Yes*	No*	N/a*
				✓

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓

	They are valued at cost.	Yes*	No*	N/a*
				✓

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	

	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

Note 3	Income						
Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £	
Donations and legacies:	Donations and gifts	2,684	-	-	2,684	2,005	
	Gift Aid	1,157	-	-	1,157	-	
	Legacies	-	-	-	-	-	
	General grants provided by government/other charities	-	-	-	-	-	
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	3,809	
	Donated goods, facilities and services	-	-	-	-	-	
	Other	-	-	-	-	-	
	Total	3,841	-	-	3,841	5,814	
Charitable activities:	Production income	21,549	-	-	21,549	34,052	
		-	-	-	-	-	
		-	-	-	-	-	
	Other	12,504	-	-	12,504	-	
Total	34,053	-	-	34,053	34,052		
Other trading activities:	Programmes and merchandise	-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
	Other	-	-	-	-	-	
Total	-	-	-	-	-		
Income from investments:	Interest income	173	-	-	173	12	
	Dividend income	-	-	-	-	-	
	Rental and leasing income	-	-	-	-	-	
	Other	-	-	-	-	-	
	Total	173	-	-	173	12	
Separate material item of income		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
	Total	-	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-	
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	
	Gain on disposal of a programme related investment	-	-	-	-	-	
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-	
	Other	4,816	-	-	4,816	-	
	Total	4,816	-	-	4,816	-	
TOTAL INCOME		42,883	-	-	42,883	39,878	

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	25	-	-	25	714	-	-	714
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	25	-	-	25	714	-	-	714
Expenditure on charitable activities:								
Production costs	50,970	-	-	50,970	31,475	-	-	31,475
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	50,970	-	-	50,970	31,475	-	-	31,475
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	50,995	-	-	50,995	32,189	-	-	32,189

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Theatrical productions	47,141	-	3,829	50,970	31,115	-	360	31,475
	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	47,141	-	3,829	50,970	31,115	-	360	31,475

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost	Theatrical production				Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	570	-	-	-	570	Full
Running costs	3,259	-	-	-	3,259	Full
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	3,829	-	-	-	3,829	

Last year

Support cost (examples)	Theatrical production				Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	360	-	-	-	360	Full
Running costs	-	-	-	-	-	Full
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	360	-	-	-	360	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

100% allocated to the CIO's only activity.

Note 10 Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
570	150
-	-
720	-
864	-

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	570	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	570	-	-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
30,819	28,022
7,328	17,763
-	-
38,147	45,785

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General reserves - no restriction	45,785	42,882	- 50,995	-	-	37,672
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			45,785	42,882	- 50,995	-	-	37,672

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

--	--

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR	General reserves - no restrictions	38,096	39,878	- 32,189	-	-	45,785
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			38,096	39,878	- 32,189	-	-	45,785

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

--

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

BRISTOL MUSICAL COMEDY CLUB

England & Wales - Charity number 1181749

Accounts

Bristol Musical Comedy Club (CIO)
ACCOUNTS

Year ended 31 October 2022

Charity Number 1181749

BRISTOL MUSICAL COMEDY CLUB CIO
FINANCIAL STATEMENTS
YEAR ENDED 31 October 2022

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees annual report	2 -3
Independent Examiner's Report	4
Receipts & Payments	5
Balance sheet	6
Statement of financial activities	7

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2022

Status

Bristol Musical Comedy Club is a registered charity governed by its constitution.
Charity number: 1181749

TRUSTEES

Eva James
Rebecca Lewis
Rachel Taylor

COMMITTEE

Chris Burden - Lowe	Chair
Sarah Bartlett	Treasurer
Greg Burden - Lowe	Secretary
Ian Dunscombe	Vice Chair and Publicity
Phil Sim	New Members Rep
Sam Mitchell	Fundraising
Eva James	Socials
Ellese Pegler	Social Media
Jordan Brailsford	Members Rep

Registered Office
562 Bath Road
Bristol BS43 3LE

Independent Examiner

Leonard Curthoys

Bankers

Barclays Bank
55 Broadmead
Bristol BS1 3EA

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2022

1

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2022

Structure, Governance and Management

BMCC has now become a CIO. This is a Charitable Incorporated Organisation. It's a new form of Charity and the main difference is that a CIO has a separate legal personality so it can enter into contracts and own property in its own right. The CIO operates under a constitution but that constitution is smaller than the constitution under which BMCC operates. The advantage of this is that it means we can adopt rules and policies easier than under the current constitution. Over the past few years, a number of changes have been introduced which mean we need to review policies and implement new policies – safeguarding policies & GDPR to name but a few. By operating under a CIO the group has the flexibility to change and implement policies for the benefit of the club. It also means that the group can operate more under a "company structure" which is essential in today's world. As the CIO has a different status to the registered charity, we have had to set up a new account. The introduction of the CIO also fits in with the changes to the financial year under which BMCC operates which has now been in operation for a year. The financial year for the CIO is set as 1 November to 31st October and this will happen immediately.

We have been implanting this change over during the last financial year and as a result you will see a 'transfer in' from the 'old' BMCC, i.e. the Lloyds account.

Objects of the Charity

The objective of the charity is to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

Organisation of the Charity

A committee is elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee shall comprise a Chairman, Secretary, Treasurer and four other Members.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

Reserves policy and risk management

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

2

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2022

year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

.....

.....

Date2022

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2022

I report on the accounts of the Charity for the Year ended 31st October 2022 which are set out on pages 5 - 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 43 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 41 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Leonard Curthoys
28 Primrose Terrace
Kingswood
Bristol BS15 1HR

Date 17 February 2023

Bristol Musical Comedy Club CIO
RECEIPTS & PAYMENTS ACCOUNT

Year Ended 31 October 2022

		2022		2021
	£		£	£
INCOME				
2 Theatre production income	33,768		33,063	
Members	3,809		2,847	
Bank interest	12		1	
100 Club	1,688		1,758	
3 Other income	601		2,152	
		39,878		39,821
	£	£	£	£
<u>EXPENDITURE</u>				
Rent & Insurance	704		880	
4 Theatre Production Costs	17,061		14,063	
100 Club Expenses	714		904	
Fundraising Costs	0		83	
Social Function Costs	4,433		107	
Noda Membership	185		257	
General Overheads	126		6	
Website	51		342	
5 Royalties	8,765		0	
Accountancy	150		150	
		32,189		16,792
6 Surplus/(Deficit) for the year		7,689		23,029

Bristol Musical Comedy Club CIO

Balance Sheet

Year Ended 31 October 2022

	2022 £	2021 £
Current Account	17,763	5,086
Savings Account	<u>28,022</u>	<u>33,010</u>
	<u>45,785</u>	<u>38,096</u>
Represented By:		
Brought forward from previous year	39,096	16,067
Add		
Net Profit/loss 2021/2022	<u>7,689</u>	<u>23029</u>
	<u>46,785</u>	<u>39,096</u>

All of the activities of the charity are classed as continuing

The notes on page 4 form part of these financial statements

Bristol Musical Comedy Club CIO

Statement of Financial Activities

Year Ended 31 October 2022

	Sondheim	Rent	Sister Act	Total
Production Income				
Ticket & Programme Sales	1884	15354	16529	33768
Advertising/Other/Donations			0	0
2	1884	15354	16529	33768

Production Income	33768
--------------------------	-------

Production Expenditure

Bar/catering	0	0	0	0
Costumes	0	182	0	182
DVD	0	0	0	0
Lighting/Sound	0	5996	4969	10965
Make-up/Wigs	0	0	51	51
Marketing	0	414	224	638
MD	0	750	0	750
Box Office	0	0	0	0
Musicians	0	1340	320	1660
Postage	0	0	0	0
Presentations	0	0	0	0
Programmes	0	610	0	610
Props	0	482	0	482
Rehearsals	119	784	0	903
Rose Bowl	0	0	0	0
Stage Equipment and Scenery	0	0	0	0
Theatre Hire	0	0	0	0
Misc	21	799	0	820
Transport				0

4	140	11357	5564	17061
5		4097	4668	8765

Production Expenditure	140	15454	10232	25826
-------------------------------	-----	-------	-------	-------

Production Profit/Loss	1744	-100	6297	7941
-------------------------------	------	------	------	------

Other Income

Members	3809			3809
Bank Interest	12			12
100 Club	1688			1688
Total	5509			5509

3				
Other Income	284			284
Social	284			284
Other	0			0
Fundraising	317			317
Total Other Income	601			601

Total Non Production Income	6110			6110
------------------------------------	-------------	--	--	-------------

General Overheads

Insurance	384			384
Storage	320			320
100 Club Expenses	714			714
Fundraising Costs				0
Social Function Costs	4433			4433
Noda Membership	185			185
General Overheads	126			126
Website	51			51
Accountancy	150			150

Total Overheads Expenditure	6363			6363
------------------------------------	------	--	--	------

Non Production Income and Expenditure Profit/Loss				-253
--	--	--	--	------

Total Profit/Loss 2021/22				7689
----------------------------------	--	--	--	------

BRISTOL MUSICAL COMEDY CLUB

England & Wales - Charity number 1181749

Accounts

Bristol Musical Comedy Club (CIO)
ACCOUNTS

Year ended 31 October 2021

Charity Number 1181749

BRISTOL MUSICAL COMEDY CLUB CIO
FINANCIAL STATEMENTS
YEAR ENDED 31 October 2021

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees annual report	2 -3
Independent Examiner's Report	4
Receipts & Payments	5
Balance sheet	6
Statement of financial activities	7

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

Status

Bristol Musical Comedy Club is a registered charity governed by its constitution.
Charity number: 1181749

TRUSTEES

Robert McDonald – Chairman
Eva James
Rebecca Lewis

Registered Office

562 Bath Road
Bristol BS43 3LE

Independent Examiner

Leonard Curthoys

Bankers

Barclays Bank
55 Broadmead
Bristol BS1 3EA

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

Structure, Governance and Management

BMCC has now become a CIO. This is a Charitable Incorporated Organisation. It's a new form of Charity and the main difference is that a CIO has a separate legal personality so it can enter into contracts and own property in its own right. The CIO operates under a constitution but that constitution is smaller than the constitution under which BMCC operates. The advantage of this is that it means we can adopt rules and policies easier than under the current constitution. Over the past few years, a number of changes have been introduced which mean we need to review policies and implement new policies – safeguarding policies & GDPR to name but a few. By operating under a CIO the group has the flexibility to change and implement policies for the benefit of the club. It also means that the group can operate more under a "company structure" which is essential in today's world. As the CIO has a different status to the registered charity, we have had to set up a new account. The introduction of the CIO also fits in with the changes to the financial year under which BMCC operates which has now been in operation for a year. The financial year for the CIO is set as 1 November to 31st October and this will happen immediately.

We have been implanting this change over during the last financial year and as a result you will see a 'transfer in' from the 'old' BMCC, i.e. the Lloyds account.

Objects of the Charity

The objective of the charity is to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

Organisation of the Charity

A committee is elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee shall comprise a Chairman, Secretary, Treasurer and four other Members.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

Reserves policy and risk management

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

2

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

.....

.....

Date2021

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

I report on the accounts of the Charity for the Year ended 31st October 2021 which are set out on pages 5 - 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 43 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 41 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Leonard Curthoys
28 Primrose Terrace
Kingswood
Bristol BS15 1HR

Date 9 November 2021

Bristol Musical Comedy Club CIO

Balance Sheet

Year Ended 31 October 2021

	2021 £
Current Account	5,086
Savings Account	<u>33,010</u>
	<u><u>38,096</u></u>
Represented By:	
Transfer to BMCC CIO	
Brought forward from previous year	15,067
Add	
Net Profit/loss 2020/2021	<u>23,029</u>
	<u><u>38,096</u></u>

All of the activities of the charity are classed as continuing

The notes on page 4 form part of these financial statements

2020
£

7,058
8,009

15,067

8,765
6,302

15,067

uing

tements

Bristol Musical Comedy Club CIO
RECEIPTS & PAYMENTS ACCOUNT
Year Ended 31 October 2021

	£	#	2021
INCOME			
2 Theatre production income	2,152		
Members	2,847		
Bank interest	1		
100 Club	1,758		
3 Other income	33,063		
			39,821 0
	£		£
EXPENDITURE			
Rent & Insurance	880		
4 Theatre Production Costs	14,063		
Bottle Yard	0		
100 Club Expenses	904		
Fundraising Costs	83		
Social Function Costs	107		
Noda Membership	257		
General Overheads	6		
Website	342		
5 Royalties	0		
Accountancy	150		
			16,792 0
6 Surplus/(Deficit) for the year			23,029

£	2020 £
2,140	
2,044	
0	
750	
<u>2,126</u>	
	7,060

£	£
240	
518	
	758
	6,302

Bristol Musical Comedy Club CIO

Statement of Financial Activities

Year Ended 31 October 2021

	<i>Sister Ac</i>	<i>Rent</i>						Total
Production Income								
Ticket & Programme Sales			-	-	-	-	-	
Advertising/Other/Donations	2,063	90	-	-	-	-	2,153	
2	<u>2,063</u>	<u>90</u>					<u>2,153</u>	
Production Income							<u>2,153</u>	
Production Expenditure								
Bar/catering	-	-					-	
Costumes	4,495	-					4,495	
DVD	-	-					-	
Lighting/Sound	400	-					400	
Make-up/Wigs	6	-					6	
Marketing	96	-					96	
MD	1,500	-					1,500	
Box Office	-	-					-	
Musicians	3,360	-					3,360	
Postage	-	-					-	
Presentations	-	-					-	
Programmes	-	-					-	
Props	-	-					-	
Rehearsals	2,271	-					2,271	
Rose Bowl	-	-					-	
Stage Equipment and Scenery	758	-					758	
Theatre Hire	1,032	-					1,032	
Misc	145	-					145	
Transport	-	-					-	
4	<u>14,063</u>						<u>14,063</u>	
Royalties	5						-	
Production Expenditure	<u>14,063</u>						<u>14,063</u>	
Production Profit/Loss	<u>(12,000) #</u>	<u>90.00</u>					<u>(11,910)</u>	
Other Income								
Members	2,847						2,847	
Bank Interest	1						1	
100 Club	1,758						1,758	
Total	4,606						4,606	
Other Income	3							
Social	107						107	
Other	361						361	
Fundraising	32,594						32,594	
Total Other Income	33,062						33,062	
Total Non Production Income							37,668	
General Overheads								
Rent & Insurance	400						400	
Storage	480						480	
100 Club Expenses	904						904	
Fundraising Costs	83						83	
Social Function Costs	107						107	
Noda Membership	257						257	
General Overheads	6						6	
Website	342						342	
Accountancy	150						150	
Total Overheads Expenditure	<u>2,729</u>						<u>2,729</u>	
Non Production Income and Expenditure Profit/Loss							<u>34,939</u>	
Total Profit/Loss 2020/21							<u>23,029</u>	

Bristol Musical Comedy Club (CIO)
ACCOUNTS

Year ended 31 October 2021

Charity Number 1181749

BRISTOL MUSICAL COMEDY CLUB CIO
FINANCIAL STATEMENTS
YEAR ENDED 31 October 2021

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees annual report	2 -3
Independent Examiner's Report	4
Receipts & Payments	5
Balance sheet	6
Statement of financial activities	7

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

Status

Bristol Musical Comedy Club is a registered charity governed by its constitution.
Charity number: 1181749

TRUSTEES

Robert McDonald – Chairman
Eva James
Rebecca Lewis

Registered Office

562 Bath Road
Bristol BS43 3LE

Independent Examiner

Leonard Curthoys

Bankers

Barclays Bank
55 Broadmead
Bristol BS1 3EA

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

Structure, Governance and Management

BMCC has now become a CIO. This is a Charitable Incorporated Organisation. It's a new form of Charity and the main difference is that a CIO has a separate legal personality so it can enter into contracts and own property in its own right. The CIO operates under a constitution but that constitution is smaller than the constitution under which BMCC operates. The advantage of this is that it means we can adopt rules and policies easier than under the current constitution. Over the past few years, a number of changes have been introduced which mean we need to review policies and implement new policies – safeguarding policies & GDPR to name but a few. By operating under a CIO the group has the flexibility to change and implement policies for the benefit of the club. It also means that the group can operate more under a "company structure" which is essential in today's world. As the CIO has a different status to the registered charity, we have had to set up a new account. The introduction of the CIO also fits in with the changes to the financial year under which BMCC operates which has now been in operation for a year. The financial year for the CIO is set as 1 November to 31st October and this will happen immediately.

We have been implanting this change over during the last financial year and as a result you will see a 'transfer in' from the 'old' BMCC, i.e. the Lloyds account.

Objects of the Charity

The objective of the charity is to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

Organisation of the Charity

A committee is elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee shall comprise a Chairman, Secretary, Treasurer and four other Members.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

Reserves policy and risk management

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

2

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

.....

.....

Date2021

Bristol Musical Comedy Club CIO
Independent Examiner's Report to the Trustees
YEAR ENDED 31 October 2021

I report on the accounts of the Charity for the Year ended 31st October 2021 which are set out on pages 5 - 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 43 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 41 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Leonard Curthoys
28 Primrose Terrace
Kingswood
Bristol BS15 1HR

Date 9 November 2021

BRISTOL MUSICAL COMEDY CLUB

England & Wales - Charity number 1181749

Accounts

Bristol Musical Comedy Club CIO
ACCOUNTS

Year ended 31 October 2020

Charity Number 1181749

BRISTOL MUSICAL COMEDY CLUB

FINANCIAL STATEMENTS

YEAR ENDED 31 October 2020

CONTENTS	PAGE
Legal and Administrative Information	1
Trustees annual report	2 - 4
Independent Examiner's Report	5
Receipts & Payments	6
Balance sheet	7
Statement of financial activities	8

Bristol Musical Comedy Club

Independent Examiner's Report to the Trustees

YEAR ENDED 31 October 2020

Status

Bristol Musical Comedy Club is a registered charity governed by its constitution.
Charity number: 1181749

TRUSTEES

Robert McDonald – Chairman
Eva James
Rebecca Lewis

Registered Office

562 Bath Road
Bristol
BS4 3LE

Independent Examiner

Leonard Curthoys

Bankers

Barclays Bank

Bristol Musical Comedy Club

Independent Examiner's Report to the Trustees

YEAR ENDED 31 October 2020

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2020

Structure, Governance and Management

As agreed at the previous AGM BMCC has now become a CIO. This is a Charitable Incorporated Organisation. It's a new form of Charity and the main difference is that a CIO has a separate legal personality so it can enter into contracts and own property in its own right. The CIO operates under a constitution but that constitution is smaller than the constitution under which BMCC operates. The advantage of this is that it means we can adopt rules and policies easier than under the current constitution. Over the past few years, a number of changes have been introduced which mean we need to review policies and implement new policies – safeguarding policies & GDPR to name but a few. By operating under a CIO the group has the flexibility to change and implement policies for the benefit of the club. It also means that the group can operate more under a "company structure" which is essential in today's world. As the CIO has a different status to the registered charity, we have had to set up a new account. We were considering changing banks as we have had a few difficulties with our Lloyds Account recently so it was likely that there would be a change in account anyway. The introduction of the CIO will also fit in with the proposed changes to the current financial year under which BMCC operates. The financial year for the CIO will be set as 1 November to 31st October and this will happen immediately.

We have been implanting this change over during the last financial year and as a result you will see a 'transfer in' from the 'old' BMCC, i.e. the Lloyds account.

The intention of the committee is to eventually close the Lloyds account and merge the 'old' BMCC charity with the new CIO.

Objects of the Charity

The objective of the charity is to educate the public in the arts and sciences and in particular to the art and science of music and drama by the presentation of dramatic musical productions.

Organisation of the Charity

A committee is elected at an Annual General Meeting of the Members, that is convened annually as soon as possible after the end of the financial year to which members shall be summoned by notice giving not less than fourteen days. The committee shall comprise a Chairman, Secretary, Treasurer and four other Members.

In view of the current COVID pandemic the committee have decided to push back the AGM by a period of three months to January 2021 as is allowed by the constitution. The Trustees subsequently agreed to push the AGM back further to June 2021 due to the ongoing pandemic. The membership was informed of this decision which the Trustees deemed to be in the best interests of the CIO.

All arrangements for the productions and other events and the control of the finances are in the hands of the committee.

Bristol Musical Comedy Club

Independent Examiner's Report to the Trustees

YEAR ENDED 31 October 2020

Reserves policy and risk management

The trustees have examined the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures will be periodically reviewed to ensure that they still meet the needs of the charity.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- * Select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- * 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 accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



.....

Date28th June.....2021

Bristol Musical Comedy Club

Independent Examiner's Report to the Trustees

YEAR ENDED 31 October 2020

I report on the accounts of the Charity for the Year ended 31st October 2020 which are set out on pages 6 - 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 43 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)b of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records in accordance with section 41 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Leonard Curthoys
28 Primrose Terrace
Kingswood
Bristol BS15 1HR

Date 15 November 2020

Bristol Musical Comedy Club CIO
RECEIPTS & PAYMENTS ACCOUNT
Year Ended 31 October 2020

	£	2020
INCOME		
2 Theatre production income	2,140	
Members	2,044	
Bank interest		
100 Club	750	
3 Other income	2,126	
		7,060
	£	£
<u>EXPENDITURE</u>		
Rent & Insurance	240	
4 Theatre Production Costs		
Bottle Yard		
100 Club Expenses		
Fundraising Costs	518	
Social Function Costs		
Noda Membership		
General Overheads		
Website		
5 Royalties		
Accountancy		
		758
6 Surplus/(Deficit) for the year		6,302

Bristol Musical Comedy Club CIO

Balance Sheet

Year Ended 31 October 2020

	2020
	£
Current Account	7,058
Savings Account	<u>8,009</u>
	<u>15,067</u>
Represented By:	
Transfer to BMCC CIO	8,765
Brought forward from previous year	
Add	
Net Profit/loss 2019/20	<u>6,302</u>
	<u>15,067</u>

All of the activities of the charity are classed as continuing

The notes on page 4 form part of these financial statements

Bristol Musical Comedy Club CIO

Statement of Financial Activities

Year Ended 31 October 2020

	Musical Bingo	Rent							
Production Income									Total
Ticket & Programme Sales	120	2,000	-	-	-	-	-	-	2,120
Advertising/Other/Donations	20	-	-	-	-	-	-	-	20
2	<u>140</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,140</u>
Production Income									<u><u>2,140</u></u>
Production Expenditure									
Bar/catering									-
Costumes									-
DVD									-
Lighting/Sound									-
Make-up/Wigs									-
Marketing									-
MD									-
Box Office									-
Musicians									-
Postage									-
Presentations									-
Programmes									-
Props		-							-
Rehearsals		-							-
Rose Bowl		-							-
Stage Equipment and Scenery									-
Theatre Hire									-
Misc									-
Transport									-
4	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Royalties	5								-
Production Expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Production Profit/Loss	<u>140.00</u>	<u>2,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,140.00</u>
Other Income									
Members	2,044								2,044
Bank Interest									-
100 Club	750								750
Total									<u>2,794</u>
Other Income	3								<u>2,794</u>
Social	153								153
Other	1,778								1,778
Fundraising	196								196
Total Other Income									<u>2,126</u>
Total Non Production Income									<u><u>4,920</u></u>
General Overheads									
Rent & Insurance	240								240
Bottle Yard									0
100 Club Expenses									0
Fundraising Costs	518								518
Social Function Costs									0
Noda Membership									0
General Overheads									0
Website									0
Accountancy									0
Total Overheads Expenditure	<u>758</u>								<u>758</u>
Non Production Income and Expenditure Profit/Loss									<u>4,162</u>
Total Profit/Loss 2019/20									<u><u>6,302</u></u>