

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

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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

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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.

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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:

.....

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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
	£	£	£	£
EXPENDITURE				
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>23,029</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

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

Production Income	33768
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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
Presentations	0	0		0
Programmes	0	610		610
Props	0	482		482
Rehearsals	119	784		903
Rose Bowl	0	0		0
Stage Equipment and Scenery	0			0
Theatre Hire	0			0
Misc	21	799		820
Transport				0

4	140	11357	5564	17061
5		4097	4668	8765

Production Expenditure	140	15454	10232	25826
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Production Profit/Loss	1744	-100	6297	7941
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Other Income

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

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

Total Non Production Income	6110			6110
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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
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Non Production Income and Expenditure Profit/Loss				-253
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Total Profit/Loss 2021/22				7689
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