

**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).

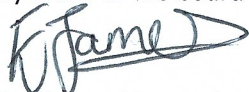
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources, of the CIO for that period. In preparing the 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: 3<sup>rd</sup> 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**

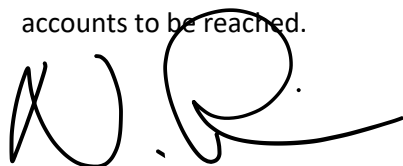
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
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	-
<b>Total</b>	S07	42,882	-	-	42,882	39,878
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	25	-	-	25	714
Charitable activities	S09	50,970	-	-	50,970	31,475
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	50,995	-	-	50,995	32,189
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	- 8,113	-	-	- 8,113	7,689
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	- 8,113	-	-	- 8,113	7,689
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	- 8,113	-	-	- 8,113	7,689
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	- 8,113	-	-	- 8,113	7,689
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	45,785	-	-	45,785	38,096
<b>Total funds carried forward</b>	S24	37,672	-	-	37,672	45,785

**Section B Balance sheet**

As at 31/03/2022

Guidance Note

**Fixed assets**

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<b>Total fixed assets</b>	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	-	-	-	-	-
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	-	-	-	-	-

**Current assets**

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
<b>Total current assets</b>	

B06	-	-	-	-	-
B07	95	-	-	95	-
B08	-	-	-	-	-
B09	38,147	-	-	38,147	45,785
B10	38,242	-	-	38,242	45,785

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

B11	570	-	-	570	-
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**Net current assets/(liabilities)**

B12	37,672	-	-	37,672	45,785
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**Total assets less current liabilities**

B13	37,672	-	-	37,672	45,785
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Creditors: amounts falling due after one year (Note 20)

B14	-	-	-	-	-
B15	-	-	-	-	-

**Total net assets or liabilities**

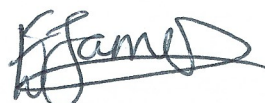
B16	37,672	-	-	37,672	45,785
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**Funds of the Charity**

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
Fair value reserve	
<b>Total funds</b>	

B17	-	-	-	-	-
B18	-	-	-	-	-
B19	37,672	-	-	37,672	45,785
B20	-	-	-	-	-
B21	-	-	-	-	-
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\* 

✓
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 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\* 

✓
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 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.\*

✓
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\* -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\* 

✓
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\* -Tick as appropriate

No\*

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<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>	<i>Not applicable</i>

## 1.4 Changes to accounting estimates

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

Yes\* 

✓
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\* -Tick as appropriate

No\*

*Please disclose:*

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

## 1.5 Material prior year errors

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

Yes\* 

✓
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\* -Tick as appropriate

No\*

*Please disclose:*

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



Section C		Notes to the accounts	(cont)
<b>Note 2</b>		<b>Accounting policies</b>	
<b>2.2 INCOME</b>			
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes* ✓	No*  N/a* 
<b>Offsetting</b>	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.	Yes* ✓	No*  N/a* 
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes* ✓	No*  N/a* 
	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).	Yes* 	No*  N/a* ✓
<b>Legacies</b>	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.	Yes* ✓	No*  N/a* 
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes* 	No* ✓ N/a* 
<b>Tax reclaims on donations and gifts</b>	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.	Yes* ✓	No*  N/a* 
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes* ✓	No*  N/a* 
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes* 	No*  N/a* ✓
	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.	Yes* 	No*  N/a* ✓
	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'.	Yes* 	No*  N/a* ✓
	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.	Yes* 	No*  N/a* ✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes* 	No*  N/a* ✓
<b>Donated services and facilities</b>	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.	Yes* 	No*  N/a* ✓
	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.	Yes* 	No*  N/a* ✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes* ✓	No*  N/a* 
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* ✓	No*  N/a* 
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* ✓	No*  N/a* 
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* ✓	No*  N/a* 
	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.	Yes* ✓	No*  N/a* 
<b>Settlement of insurance claims</b>	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.	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

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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*
		✓

## Section C

## Notes to the accounts

(cont)

## 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

## Section C

## Notes to the accounts

(cont)

## 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
<b>Expenditure on raising funds:</b>	£				£			
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>714</b>	<b>-</b>	<b>-</b>	<b>714</b>
<b>Expenditure on charitable activities:</b>								
Production costs	50,970	-	-	50,970	31,475	-	-	31,475
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>50,970</b>	<b>-</b>	<b>-</b>	<b>50,970</b>	<b>31,475</b>	<b>-</b>	<b>-</b>	<b>31,475</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>50,995</b>	<b>-</b>	<b>-</b>	<b>50,995</b>	<b>32,189</b>	<b>-</b>	<b>-</b>	<b>32,189</b>

## 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	-	-	-	-	-	-	-	-
<b>Total</b>	<b>47,141</b>	<b>-</b>	<b>3,829</b>	<b>50,970</b>	<b>31,115</b>	<b>-</b>	<b>360</b>	<b>31,475</b>

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

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

Last year

	Theatrical production				Grand total	Basis of allocation
Support cost (examples)	£	£	£	£	£	(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.
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Section C	Notes to the accounts
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Note 10	Details of certain types of expenditure
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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\*

✓

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\*

☐☒

**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):	-	-
	-	-
<b>TOTAL</b>	-	-

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.