

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

Bristol Musical Comedy Club Contents

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**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


		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
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
		<u>81,489</u>	<u>49,457</u>
EXPENDITURE ON:			
Raising funds	5	(80,904)	(60,175)
Charitable activities:	5		
		<u>585</u>	<u>(10,718)</u>
NET INCOME/(EXPENDITURE)			
		<u>585</u>	<u>(10,718)</u>
NET MOVEMENT IN FUNDS			
RECONCILIATION OF FUNDS:			
Total funds brought forward		26,954	37,672
TOTAL FUNDS CARRIED FORWARD	11	<u><u>27,539</u></u>	<u><u>26,954</u></u>

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
		<hr/>	<hr/>
		29,579	27,554
Creditors: Amounts Falling Due Within One Year	10	(2,040)	(600)
		<hr/>	<hr/>
NET CURRENT ASSETS (LIABILITIES)		27,539	26,954
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		27,539	26,954
		<hr/>	<hr/>
NET ASSETS		27,539	26,954
		<hr/>	<hr/>
FUNDS OF THE CHARITY			
Unrestricted Funds		27,539	26,954
		<hr/>	<hr/>
TOTAL FUNDS	11	27,539	26,954
		<hr/>	<hr/>

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		<u>1,945</u>	<u>(10,765)</u>
Cash flows from investing activities			
Interest received		<u>315</u>	<u>412</u>
Increase/(decrease) in cash and cash equivalents		<u>2,260</u>	<u>(10,353)</u>
Cash and cash equivalents at beginning of year	2	<u>27,319</u>	<u>-</u>
Cash and cash equivalents at end of year	2	<u><u>29,579</u></u>	<u><u>(10,353)</u></u>

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	<u>1,945</u>	<u>(10,765)</u>

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	<u>29,579</u>	<u>27,319</u>

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	<u>27,319</u>	<u>2,260</u>	<u>29,579</u>

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

5. Analysis of Expenditure

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

	2024 Activities undertaken directly £
Raising funds	60,175

6. Support Costs

	2025 Raising funds £
General administration	2,521

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

10. Creditors: Amounts Falling Due Within One Year

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

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	26,954	81,489	(80,904)	27,539

	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	37,672	49,457	(60,175)	26,954

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	Total
	funds	funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	5,177	9,796
	<u>5,177</u>	<u>9,796</u>
Charitable Activities:		
Theatrical Productions		
Income from charitable activities	66,312	30,345
	<u>66,312</u>	<u>30,345</u>
Investments		
Bank interest receivable	315	412
	<u>315</u>	<u>412</u>
Separate material item of income		
Theatre Tax Relief	9,685	8,904
	<u>9,685</u>	<u>8,904</u>
	<u>81,489</u>	<u>49,457</u>
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)	-
	<u>(80,904)</u>	<u>(60,175)</u>
	<u>(80,904)</u>	<u>(60,175)</u>
NET INCOME/(EXPENDITURE)	<u>585</u>	<u>(10,718)</u>










BMCC accounts for signature

Final Audit Report

2026-06-11

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By:	Rachel Lee (rachel.lee@creativetaxreliefs.com)
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Transaction ID:	CBJCHBCAABAA22-K-hLHaj2NNAXyhlo222a6U67iJAxx

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-  Signer Rob (chair@bmccproductions.com) entered name at signing as Robert McDonald
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