

Charity number 1197893

THE UK PANTOMIME ASSOCIATION

Report and Financial Statements
for the year ended 30 April 2024

Breckman & Company Ltd
Chartered Certified Accountants
49 South Molton Street
London W1K 5LH

THE UK PANTOMIME ASSOCIATION

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THE UK PANTOMIME ASSOCIATION

Reference and Administrative Details

Constitution

The UK Pantomime Association (the "Charity") is a registered charity governed as a Charitable Incorporated Organisation ("CIO") by its Constitution - a Charitable Incorporated Organisation whose only voting members are its charity trustees. It was registered on 11 February 2022 as Charity number 1197893.

Trustees

The trustees throughout the year and since the year end, were :

S Sladen (Chair)
S Munday-Webb
D Lloyd Jones
Dr R Marsden
S McKenna
C Jarvis
A Jackson
L Bradley
L Barrowcliff
N Humby - resigned 29 April 2024

Independent Examiners

Breckman & Company, 49 South Molton Street, London W1K 5LH.

Bankers

Lloyds Bank, Oldham, BX1 1LT

Registered office and operation address

Flat 6 Galleon House, 4-10 Guildford Road, Chertsey, Surrey KT16 9HH.

THE UK PANTOMIME ASSOCIATION

Trustees' Report

The Trustees are pleased to present their first report together with the financial statements of the Charity for the year ended 30 April 2024.

Legal and administrative information set out on page one forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP FRS102) revised in 2015.

Objectives and activities

The Charity is a CIO with the objectives to:

- Celebrate excellence through The Pantomime Awards annually.
- Curate a hub for Pantomime practice, history, traditions, and culture.
- Champion pantomime as an important British artform.
- Inspire through workshops, talks, and special events.

The Charity meets these objectives through organising events to engage the Pantomime practitioners, industry experts, academics and the general public to stimulate debate and interest in this British art form.

Organisation

The Board of Trustees meets quarterly to administer the Charity

All new Trustees receive a copy of the memorandum and articles of association, a copy of the Charity Commission's "Responsibility of a Trustee" and all Trustees are informed of training courses that may be of interest to them in their capacity as Trustees.

The daily administration of the Charity and the delivery of its activities is undertaken by Trustees and those delegated to execute the plans. The Trustees retain the responsibility for the strategic running of the Charity. The appointment of volunteers is at the discretion of the Trustees, and several non-Trustee volunteers play important roles in the delivery of events.

Investment powers

Under the memorandum and articles of association, the Charity has the power to make any investment which the Trustees see fit.

Related parties

Related party transactions are notified to the board of Trustees and disclosed in the financial statements as appropriate

Review of the activities, future developments, and achievements for the public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit (PB2) when reviewing the Charity's aims and objectives and in planning future activities for the year.

The Trustees consider that the Charity's activities deliver public benefit.

THE UK PANTOMIME ASSOCIATION

Trustees' Report

Relationship with Sponsors & Benefactors

The Trust continues to operate under a three-year partnership with The Trafalgar Entertainment Group (TEG) to host The Pantomime Awards annually at one of its theatres and TEG-owned Stagecoach has agreed to be headline sponsor for The Pantomime Awards in June 2024. Other ongoing sponsors include Barry Burnett, Scott Mitchell, Breckman & Company, Howden Insurance Brokers, Staffordshire University, Production Light and Sound, and John Good Ltd. The Trust is grateful for the support of Greg Dyke and Caroline Elsey as Benefactors.

Activity during 2023/24

During the year, the Trust organised the visits of 70 judges to 259 venues, seeing 728 performances. This was the largest year to date of visits to assess the UK's pantomimes for The Pantomime Awards; in 2022/23, 243 productions were attended at 719 visits. The third annual Pantomime Awards will take place on 18th June 2024 at G Live in Guildford in association with Stagecoach. The Nominations for the Awards were announced on 2nd May 2024. The Association contributed to numerous press interviews in print and broadcast that championed the genre and contributed to the charity's educational remit, establishing itself as a go-to organisation to discuss and promote Pantomime. The Charity will continue to develop fundraising activities to support projects in future years.

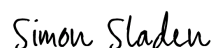
Reserves policy and risk management

The Trustees regularly review the risks faced by the charity to enable steps to be taken to lessen such risks.

Financial review

The charity currently has a reserves surplus of £22,112 (2023: £19,209) as result of generous donations and related gift aid claims in the period. The reserves surplus will enable the Charity to plan with more confidence in meeting its aims through future events.

This report was approved by the Board of Trustees on 19th September 2024 and signed on its behalf by



S Sladen (Chair)
Trustee

**Independent Examiner's Report to the Trustees
of THE UK PANTOMIME ASSOCIATION**

I report on the accounts of the charity for the year ended 30 April 2024, which are set out on pages 5 to 14.

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 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.

GRAHAM BERRY FCCA
Breckman & Company Ltd
Chartered Certified Accountants



49 South Molton Street
London W1K 5LH

19th September 2024

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Statement of Financial Activities (including Income and Expenditure Account) for the year ended 30 April 2024

	Notes	Unrestricted funds £	2024 Total £	Unrestricted funds £	2023 Total £
Income and endowments from:	2				
Charitable activities					
Awards - page 6		9,898	9,898	60,869	60,869
Total		<u>9,898</u>	<u>9,898</u>	<u>60,869</u>	<u>60,869</u>
Expenditure on:					
Charitable activities:					
Awards - page 7		6,995	6,995	41,660	41,660
Total		<u>6,995</u>	<u>6,995</u>	<u>41,660</u>	<u>41,660</u>
Net surplus	3	<u>2,903</u>	<u>2,903</u>	<u>19,209</u>	<u>19,209</u>
Reconciliation of funds:					
Total funds brought forward		<u>19,209</u>	<u>19,209</u>	<u>-</u>	<u>-</u>
Total funds carried forward	11	<u><u>22,112</u></u>	<u><u>22,112</u></u>	<u><u>19,209</u></u>	<u><u>19,209</u></u>

The notes on pages 10 to 14 form an integral part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

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Year ended 30th April 2024

	2024 £	2023 £
Income from charitable activities		
Awards income		
Award sponsor	1,000	30,500
Ticket sales	-	4,455
Other event income	1,518	675
In kind sponsors	1,000	3,000
Donations	5,130	17,830
Gift aid	1,250	4,409
	<u>9,898</u>	<u>60,869</u>

THE UK PANTOMIME ASSOCIATION**Year ended 30 April 2024**

	2024	2023
	£	£
Expenditure on charitable activities		
Awards costs		
Judges briefing/training	3,619	545
Nominations announcement	-	200
Travel	-	2,273
Venue	-	12,846
Technical team	-	4,620
Awards	-	3,738
Other award ceremony costs	1,540	-
Music	-	150
Performers	-	967
Insurance	410	1,274
Marketing	320	3,073
Programmes	-	1,880
Pre/after show parties	-	6,879
Ticket commission	-	352
Other event costs	-	640
	<u>5,889</u>	<u>39,437</u>
Support costs - page 8	106	223
Governance costs - page 8	1,000	2,000
	<u>6,995</u>	<u>41,660</u>

The period to 30 April 2023 included two Pantomime Awards Events for 2021/22 and 2022/23 held at the Trafalgar theatre in April 22 and April 23 respectively. The year to April 2024 included all the Judges visits to see Productions but the Awards Event will take place at G Live in Guildford in June 2024 during the next Financial Year.

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Year ended 30 April 2024

	2024		2023	
	£	£	£	£
Support and governance costs				
Administration costs				
General administration	106		223	
		106		223
		106		223
Governance costs				
Accountancy/consultancy	1,000		2,000	
		1,000		2,000
		1,106		2,223

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Balance Sheet
30 April 2024

		2024		2023	
	Notes	£	£	£	£
Current assets					
Debtors	7	1,000		10,000	
Cash at bank and in hand		25,287		12,384	
		<u>26,287</u>		<u>22,384</u>	
Liabilities					
Creditors: amounts falling due within one year	8	(4,175)		(3,175)	
Net current assets			<u>22,112</u>		<u>19,209</u>
Total assets less current liabilities			<u>22,112</u>		<u>19,209</u>
The funds of the charity					
Unrestricted funds	11				
- General fund			<u>22,112</u>		<u>19,209</u>

The accounts were approved by the Board of Trustees on 19 September 2024 and signed on its behalf by

Simon Sladen

S Sladen (Chair)
Trustee

The notes on pages 10 to 14 form an integral part of these financial statements.

THE UK PANTOMIME ASSOCIATION

Notes to the Financial Statements for the year ended 30 April 2024

1. Accounting policies

1.1. Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (issued in October 2019) 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) - (Charities SORP (FRS 102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis.

The charity is dependent on the continued support of sponsors and donors. The trustees believe that the company will continue to receive this support and accordingly consider that it is appropriate to prepare the financial statements on the going concern basis.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when:

- the charity is legally entitled to the funds
- any performance conditions attached to the income have been met or are fully within the control of the charity
- there is sufficient certainty that receipt of the income is considered probable
- the amount can be reliably measured

- Donations and legacies

Grants/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

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Notes to the Financial Statements for the year ended 30 April 2024

- Charitable activities

Theatre income - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

- Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

- Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.4. Expenditure

All expenditure is included on an accruals basis inclusive of any VAT which cannot be recovered and is recognised when:

- there is a legal or constructive obligation to make a payment
- it is probable that settlement will be required
- the amount of the obligation can be measured reliably

- Costs of raising funds

Costs incurred in attracting donations, and those incurred in trading activities that raise funds.

- Charitable activities

Theatre production costs - costs incurred in production and running of productions toured in the year.

- Support costs

The administrative and overhead costs associated with running the office from which the company operates as well as governance costs. Support costs are wholly attributable to theatre production costs.

- Governance costs

Costs associated with the constitutional and statutory requirements of the charity.

1.5. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

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Notes to the Financial Statements
for the year ended 30 April 2024

1.6. Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Incoming resources

The total incoming resources for the year have been derived from the principal activity undertaken wholly in the UK.

3. Net income for the year is
stated after charging:

	2024 £	2023 £
Independent examination	1,000	2,000

4. Trustees' emoluments and reimbursed expenses

The trustees received no remuneration during the year.

The aggregated amount reimbursed to trustees during the period was £269 (2023 £5,167).

5. Staff costs and numbers

During the year the company had no employees

6. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7. Debtors

	2024 £	2023 £
Trade debtors	1,000	10,000

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Notes to the Financial Statements for the year ended 30 April 2024

8. Creditors: amounts falling due within one year	2024 £	2023 £
Accruals	175	175
Deferred income (note 9)	4,000	3,000
	<u>4,175</u>	<u>3,175</u>

9. Deferred income	£
Balance at 1 May 2023	3,000
Amount deferred in the year	1,000
Balance at 30 April 2024	<u>4,000</u>
Deferred income relates to sponsorship income received in advance.	

10. Liability of members

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

11. Unrestricted funds	Brought forward £	Incoming resources £	Outgoing resources £	Carried forward £
General fund	<u>19,209</u>	<u>9,898</u>	<u>(6,995)</u>	<u>22,112</u>

12. Analysis of net assets between funds

	General funds £	Total £
Fund balances at 30 April 2024 are represented by:		
Net current assets	<u>22,112</u>	<u>22,112</u>
	<u>22,112</u>	<u>22,112</u>

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**Notes to the Financial Statements
for the year ended 30 April 2024**

13. Related party transactions

During the year the company had no related party transactions that required disclosure.