

BROS THEATRE COMPANY

England & Wales · Charity number 269985

Details

Other names BARNES AND RICHMOND OPERATIC SOCIETY

Status Registered

Legal form Other

Registered 1975-10-05

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

Contact

Address 1A Lancaster Gardens
London
SW19 5DG

Phone 07957 153503

Email chair@brostc.org

Website www.brostheatrecompany.org

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS, TO ASSIST AND FURTHER SUCH CHARITABLE INSTITUTIONS AND CHARITABLE PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE.

Activities: Provision of musical entertainment

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£55,279	£55,915	-	-
2024-07-31	£53,676	£56,963	-	-
2023-07-31	£160,238	£118,439	-	-
2022-07-31	£23,385	£31,912	-	-
2021-07-31	£12,606	£11,577	-	-

Trustees

Name	Role	Appointed
Elizabeth Brignall		2022-11-10
Faye Brann		2025-11-11
Gemma Clare Melhuish		2025-11-16
Joseph Harry Stockwell		2025-11-16

BROS THEATRE COMPANY

England & Wales - Charity number 269985

Accounts

BROS
THEATRE COMPANY

BROS THEATRE COMPANY

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

ANNUAL REPORT OF THE COMMITTEE FOR THE YEAR ENDED 31 JULY 2025

REFERENCE AND ADMINISTRATIVE DETAILS - TRUSTEES AND ADVISERS

BROS Theatre Company is a registered charity with the Charity Commission for England and Wales (no. 269985).

The Committee for the year ended 31 July 2025 comprised the following:

President:	Lottie Walker
Chairman:	Martin Wilcox (Trustee)
Secretary:	Deborah McDowell (Trustee)
Treasurer:	Elizabeth Brignall (Trustee)
Members:	Jennifer Moorhead Kerry Magee Helen Shore Caroline Hayes Alex McKinven

Contact Details:

BROS Theatre Company
c/o The Chair
67 Grasholm Way
Slough
Berkshire
SL3 8WF

Bankers:

HSBC
67 George Street
Richmond
Surrey
TW9 1HG

STRUCTURE, GOVERNANCE and MANAGEMENT

BROS Theatre Company 'the Charity' is a members' club organised in accordance with its adopted Rules under which the management of the Charity is vested in a Management Committee comprising the officers of the Charity (Chair, Secretary and Treasurer), a Deputy Chair (if elected), and up to 6 other members. The Management Committee are all elected annually by the members of the Charity at an Annual General Meeting. The Chair, Secretary and Treasurer are Trustees of the Charity.

The Rules are for all intents and purposes treated as the document governing the operation of the Charity. The Management Committee is responsible for furthering the charitable objectives set out in the Rules.

Although the officers of the Charity do not undergo any formal training as trustees of a charity, they have access to advice in such matters online and from the Charity's Independent examiner. All are aware of the legal obligations of the Trustees.

OBJECTIVES AND ACTIVITIES

The objectives of the Society are:

- to educate the public in the operatic and dramatic arts,
- to further the development of public appreciation and taste in the said arts, and
- to assist and further such charitable institutions and charitable purposes as the Committee shall from time to time determine.

During the year, the Society undertook three productions. *Soho Cinders* and *Company* were staged at Hampton Hill Theatre, High St. Hampton, and *The Kids Left. The Dog Died. Now What?* was staged at the OSO in Barnes.

The trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

RISK POLICY

The Trustees annually review any risks to the Charity and have taken the necessary measures to mitigate any possible risks.

RESERVES POLICY

The Committee has reviewed the reserves policy and this has remained consistent with the prior year.

Analysis of a series of 'worst-case' scenarios has been carried out; given the society's regular programme of activity, the Committee believes that the Society should hold reserves enough to cover the following:

- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at Richmond Theatre: ~£80k.
- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at the Minack Theatre: ~£25k.
- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at Hampton Hill Theatre: ~£20k.

Based on the above numbers, the Committee concludes that the Society should hold general reserves of ~£125k in order to commit to perform shows at Richmond Theatre combined with two further shows booked at other venues.

FINANCIAL REVIEW

Theatrical Productions

The Financial Year to 31 July 2025 has been another successful year for the Society. The Society staged three full scale productions, *Soho Cinders* at Hampton Hill Theatre in November 2024, *The Kids Left. The Dog Died. Now What?* at the OSO in Barnes in February 2025 and *Company* back at Hampton Hill Theatre in July 2025. All three shows were an artistic success and were greatly enjoyed by our local audiences and our membership.

Given the higher costs of putting on productions, particularly in relation to theatre and rehearsal room hire, the committee agreed to provide a subsidy of £2,000 to both of the Hampton Hill shows in the year to 31 July 2025 and a £1,000 subsidy to the smaller show

at the OSO. This was to ensure that production values were maintained whilst limiting the increase in ticket prices. We have been able to offer this subsidy to support these shows in smaller venues due to the exceptional financial success achieved in the year to 31 July 2023 on both the Richmond and Minack productions.

Soho Cinders was performed from the 12 to 16 November 2024 at Hampton Hill Theatre. The show was a fabulous celebration of all things Soho with wonderful performances and this joyous production was very much enjoyed by audiences and cast members. The show sold 71% of the available tickets, and combined with good management of costs made a very small loss of £131, coming in well below the planned subsidy of £2,000. This show was nominated for nine Arts Richmond Swan awards, including Best Set Design, Best Costume Design, Best Sound and Lighting Design, four nominations for Best Supporting Performer and one nomination for Best Leading Performer in a Musical and Best Musical Production.

The Kids Left. The Dog Died. Now What? was performed from the 13 to 16 February 2025 at the OSO at Barnes. This was a smaller show with a seven person cast and piano accompaniment, chosen to suit OSO and to provide BROS with an opportunity to perform a scripted show at this local venue. The show was very well performed and received by audiences, but as a lesser known show only 64% of tickets were sold and a loss of £1,297 arose on this production. The loss was mitigated by cost savings which brought the loss closer to the planned subsidy of £1,000. The show was nominated for three Swan awards including Best Ensemble, Best Production in a Non-Theatre Space and Best Musical Production.

Company was performed from 1 to 5 July 2025 at Hampton Hill Theatre. This was a great show, brilliantly performed by the cast and supported by a wonderful band. *Company* is a well-known show but perhaps appeals to a more niche following than some other musicals, and despite every effort ticket sales were slower and ultimately 63% of tickets were sold resulting in a loss of £3,176. The show was very much an artistic success hugely enjoyed by audiences, the cast and our membership. The show was nominated for five Swan awards including Best Design Element for the Orchestra and Music, three nominations for Best Leading Performer in a Musical and Best Musical Production.

The combined shows made a loss of £4,604 and this should be seen in the context of the budgeted subsidy of £5,000 (£2,000 for each of the Hampton Hill shows and £1,000 for the OSO show) as explained above, the committee chose to use funds generated on the larger shows in FY23 to support these smaller shows.

Other Activities

In addition to the staging the productions above BROS has also undertaken other activities:

BROS Academy workshops:

- A day of dance was held on Sunday 23 February with workshops lead by Susi Pink, Callum Taylor and Gemma Melhuish, a great time was had by everyone
- On 26 February BROS and Teddington Theatre Company held a BSL (British Sign Language) in theatre event. This highly informative evening was led by Wednesday Jones, a volunteer BSL translator, who works with amateur theatre groups to deliver shows to Deaf audiences. The event was well attended and provided us with ideas to give better access to live theatre.
- Thank you to Faye and to everyone for running these Academy sessions.

Social events:

- Summer drinks were held at the Hare and Hounds in East Sheen on 30 August 2024 to get members together at the end of the summer holidays.
- We were invited sing Christmas Carols by the OSO at the Barnes Christmas Festival on Friday 6 December 2024. Lots of members joined for this joyous occasion lead by Janet Simpson. The tent almost blew away during the finale of the 12 Days of Christmas! This was followed by a Curry, at the Haweli restaurant in Barnes.
- Periodic Thursday night social drinks were initiated this year, held at pubs in Barnes to give an opportunity for people not rehearsing in shows to get together.
- A very enjoyable Karaoke night was held on Saturday 17 May at the Four Thieves Pub in Clapham, where members had the chance to show off their vocals!
- And a quiz lead by Nick Moorhead was held on Saturday 14 June which again was very much enjoyed by the membership.

Membership

At the November 2023 AGM it was agreed to introduce new bands of membership. Full members for those participating in shows and Academy events pay £30 annual membership, and Resting members pay an annual membership of £20. This has resulted in a small increase in Membership fees in FY24 and a further uplift in FY25 as many renewals take place after the year end in October. Overall membership numbers have held steady at 137 (with 57 full members and 80 resting) (FY24: 138), with cancellations from former members broadly matched by new members joining.

Club 24

Club 24 income has increased slightly during the year due to a number of new members. Several numbers are available to purchase and we are seeking new Club 24 members for these.

Summary of Other Income and Expenditure

Income for the year has again been significantly enhanced by substantial interest receivable on funds held in savings accounts, due both to the value of funds held and the relatively high interest rates. In addition we have seen a slight increase in membership income (detailed above) and in gift aid receipts following a refocus on gift aid sign-ups for new members resulting in a 7% increase in non-show related income.

The operating expenses for the Society have fallen slightly during the year primarily due to a reduction in expenditure on our website in FY25 compared to FY24, and fewer Academy and social events. Other expenses have held fairly steady, with inflationary increases. A positive contribution from non-show net income has minimised the overall loss arising during the year.

End of year position

The Society concluded the Financial Year for FY25 with a loss of £636 (FY24: loss of £3,287 following a one off charitable donation of £5,510 in that year). The loss on productions was £4,604 (FY24: loss £366) and total net assets amounted to £145,250 (FY24: £145,886). The trustees consider that the society remains in a strong financial position.

CHAIRMAN'S REPORT ON PLANS FOR THE FUTURE

The Society has current plans to perform '*Charlie and the Chocolate Factory*' at Richmond Theatre in February 2026 (FY26). This will be followed by '*Anything Goes*' at The Minack Theatre, Cornwall in August 2026 (early FY27).

We have performance dates secured for Hampton Hill Theatre in November 2026 and plan to have the production confirmed by October 2025. We have also secured performance dates (mid-May and mid-November) for 2027.

Thereafter, assuming that

- (a) we, as a Society, wish to continue performing at both Richmond and Minack,
- (b) we have reflected favourably on the different challenges of an August performance week at Minack, and
- (c) that Minack wish to invite us back again in three years.

We are proposing to adopt a three-year production cycle whereby:

Year 1 - Two performances at Hampton Hill Theatre

Year 2 - One performance at Hampton Hill Theatre and one performance at Minack

Year 3 - One performance at Hampton Hill and one performance at Richmond Theatre.

In order not to try and 'rush through' a Richmond show in 2028 (2-year gap) we propose that 2028 be Year 1, 2029 be Year 2 and 2030 be Year 3.

Following the artistic success of '*The Kids Left. The Dog Died. Now What?*' at the OSO in February 2025, we think that there will be future opportunities for The Society to perform similar small-scale productions in amongst the main productions outlined above, increasing opportunities for our Members to perform, for new Creative Teams to produce and, in line with The Societies Objectives, continue to educate the public and further develop their appreciation of lesser-known works.

These opportunities might arise during the longer rehearsal periods of Richmond and Minack productions, or in between the programming of productions at Hampton Hill.

As Trustees, and with the support of the Committee, we wish to continue to investigate ways to best use our resources for the benefit of our Members and our audiences.

At this stage, we have four primary focus areas:

- 1) Continuing the work started in the last financial year to increase inclusivity of our productions to the public. We plan to introduce signed performances, starting with one signed performance at our production of '*Charlie and the Chocolate Factory*' in February 2026, and to consider signed performances for each production going forward.
- 2) Giving a refresh to our Academy - re-looking at its objectives, reconsidering how sessions are structured and how the programme can be supported better by our members and secondly be used to attract new talent to The Society. In addition, we would like to investigate opportunities to support the education and development of prospective 'Creatives' (Directors, Musical Directors and Choreographers).
- 3) To continue the development work on our website and social media platforms. Recognising that these are the gateway to The Society it's important that these platforms reflect who we are, what we do so well and encourage prospective Members and audiences.
- 4) Finally, as resources allow, to continue to subsidise limited losses on productions in the smaller venues we use, helping our creative teams to continue to deliver first-class productions and balancing ever-increasing costs with acceptable ticket prices for Members and supporters.

We need to keep looking at new options for rehearsal venues – we are trying out three new venues for our current production - but finding suitable, conveniently located space at the times we want and at a price that is acceptable will continue to be a challenge.

Careful and prudent financial management of The Society needs to sit alongside the need to continue putting on quality productions with the high standards and production values we have become known for.

The Committee will continue the recent work done on keeping our Members and supporters informed and arranging opportunities to meet away from the rehearsal room. We will also continue to work on a varied programme of productions (in terms of style and size) alongside opportunities to learn and have fun, with an aim to increase and diversify our membership.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

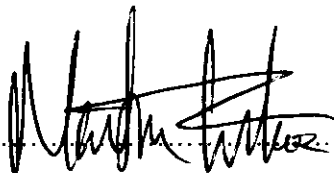
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

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

The trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 on 28th October 2025,

and signed on their behalf by:


.....

Martin Wilcox
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF BROS THEATRE COMPANY

I report to the trustees on my examination of the accounts of BROS Theatre Company in South West London for the year ended 31st July 2025.

Responsibilities and basis of report

As the charity trustees of the Society 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 Society's accounts as required 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.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Society as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That account do 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 the 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.

Mrs. Christine Asirwatham BA, CMA, CPA
263 Croydon Road
Wallington
Surrey
SM6 7LR



Date: 5th November 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Unrestricted Funds		Total Funds	
	2025	2024	2025	2024
INCOME				
Income from Charitable activities:				
Donations, Legacies & Subscriptions	3,743	3,355	3,743	3,355
Operating Activities of the Charity	43,897	39,459	43,897	39,459
Investment Income	5,099	4,893	5,099	4,893
Other Incoming Resources	2,540	5,969	2,540	5,969
TOTAL INCOME	55,279	53,676	55,279	53,676
EXPENDITURE				
Activities in Furtherance of Objectives	49,748	50,549	49,748	50,549
Support Costs for Above Activities	6,167	6,414	6,167	6,414
TOTAL EXPENDITURE	55,915	56,963	55,915	56,963
NET INCOME/(EXPENDITURE)	(636)	(3,287)	(636)	(3,287)
RECONCILIATION OF FUNDS				
FUND BALANCE BROUGHT FORWARD	145,886	149,173	145,886	149,173
FUND BALANCE CARRIED FORWARD	145,250	145,886	145,250	145,886

**BALANCE SHEET
AS AT 31 JULY 2025**

	2025	2024
FIXED ASSETS (Note 2)		
Fixtures, fittings & equipment	<u>210</u>	<u>280</u>
	<u>210</u>	<u>280</u>
 CURRENT ASSETS		
Debtors and prepayments	23,754	5,251
Bank current account (Club 24)	245	311
Bank current account	1,475	1,951
Bank deposit account	12,000	33,987
95 day savings account	57,289	55,080
180 day savings account	50,000	50,000
PayPal	<u>277</u>	<u>318</u>
	145,040	146,898
 LESS : CURRENT LIABILITIES		
Creditors and advance receipts	-	(1,292)
 NET ASSETS	<u><u>145,250</u></u>	<u><u>145,886</u></u>
 THE CHARITY'S FUND UNRESTRICTED FUNDS		
Balance b/f as at 1 st August 2024	145,886	149,173
Retained surplus / (deficit) for the year	<u>(636)</u>	<u>(3,287)</u>
Balance c/f as at 31 st July 2025	<u><u>145,250</u></u>	<u><u>145,886</u></u>

Approved by the Trustees on ... 28th October ... 2025,

and signed on their behalf by:

Elizabeth Brignall

Elizabeth Brignall
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2025

NOTE 1 – ACCOUNTING POLICIES

Basis of Preparation of the Accounts

The accounts (financial statements) have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective January 2015) and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts

Income and Expenditure

Income and expenditure relating to a production is included in the accounts for the year in which the show is performed. Any income or expenses relating to future productions are treated as advance receipts or prepayments on the balance sheet, and not shown in the income and expenditure account until the year of the show.

Income from membership fees is included in the accounts for the year in which the subscription period commences, and income from Club 24 subscriptions and donations are included in the accounts on a receipt's basis.

Other income, such as interest receivable, is recognised when the income is earned. Other costs, such as the costs of running the society, are recognised as they are incurred.

Tangible Fixed Assets

Depreciation is provided at the following rates:

Fixtures, fittings and equipment – 25% reducing balance basis

Significant items purchased by the Society are included on the balance sheet as “fixed assets” and then written-off over their expected useful life. This depreciation charge is charged to the income and expenditure account each year, until the whole cost has been written-off.

NOTE 2 - TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
<i>Cost</i>		
At 1 August 2024	12,126	12,126
Additions	-	-
Disposals / Write offs	-	-
At 31 July 2025	12,126	12,126
<i>Depreciation</i>		
At 1 August 2024	11,846	11,846
Current year depreciation	70	70
Disposals / Writes offs		
At 31 July 2025	11,916	11,916
<i>Net book value carried forward</i>	210	210
<i>Net book value brought forward</i>	280	280

NOTE 3 – DISCLOSURES

Trustee Remuneration

None of the trustees received any remuneration during the year, nor did they claim any expenses.

Independent Examiner Fees

The independent examiner (Christine Asirwatham) agreed to work on a pro bono basis for services in FY25 (FY24: £0).

BROS THEATRE COMPANY

England & Wales - Charity number 269985

Accounts

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REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

ANNUAL REPORT OF THE COMMITTEE FOR THE YEAR ENDED 31 JULY 2024

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President:	Lottie Walker		
Chairman:	Martin Wilcox (Trustee)		
Secretary:	Deborah McDowell (Trustee)		
Treasurer:	Elizabeth Brignall (Trustee)		
Members:	Alexander McKinven	Enrico Volpi	Emma Hartnett
	Caroline Hayes	Juliet Manners	Heather Stockwell

Contact Details:

BROS Theatre Company
c/o The Chair
67 Grasholm Way
Slough
Berkshire
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- to further the development of public appreciation and taste in the said arts, and
- to assist and further such charitable institutions and charitable purposes as the Committee shall from time to time determine.

During the year, the Society undertook two productions. *Calendar Girls* and *Seussical* were staged at Hampton Hill Theatre, High St. Hampton.

The trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

RISK POLICY

The Trustees annually review any risks to the Charity and have taken the necessary measures to mitigate any possible risks.

RESERVES POLICY

The Committee has reviewed the reserves policy and this has remained consistent with the prior year.

Analysis of a series of 'worst-case' scenarios has been carried out; given the society's regular programme of activity, the Committee believes that the Society should hold reserves enough to cover the following:

- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at Richmond Theatre: ~£60.0k.
- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at the Minack Theatre: ~£22.0k.
- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at Hampton Hill Theatre: ~£17.0k.
- Six continuous months of general operating expenses for the Society: ~£3.0k.

Based on the above numbers, the Committee concludes that the Society should hold general reserves of ~£102k in order to commit to perform shows at Richmond Theatre combined with two further shows booked at other venues.

FINANCIAL REVIEW

Theatrical Productions

The Financial Year to 31 July 2024 has been another successful year for the Society. The Society staged two full scale productions, *Calendar Girls* at Hampton Hill Theatre in October 2023 and *Seussical* also at Hampton Hill Theatre in May 2024. Both were an artistic success and were greatly enjoyed by our local audiences and our membership.

Given the higher costs of putting on productions, particularly in relation to theatre and rehearsal room hire, the committee agreed to provide a subsidy of £2,000 to both of the Hampton Hill shows in the year to 31 July 2024. This was to ensure that production values were maintained whilst limiting the increase in ticket prices. We are able to offer this subsidy

due to the exceptional financial success achieved in the year to 31 July 2023 on both the Richmond and Minack productions.

Calendar Girls was performed from the 14 to 18 November 2023 at Hampton Hill Theatre, having been postponed by a year to due to the rescheduling of *The Addams Family* at Richmond Theatre to Autumn 2022. The show was a great success and very much enjoyed by audiences and cast members. The show was fully sold before opening night and made a profit of £2,441. The show's success was also reflected in three nominations for the Arts Richmond Swan Awards, including Best Supporting Performer in a Musical in a Female role, Best Supporting Performer in a Musical in a Male role and Best Musical Production. *Calendar Girls* also received the NODA Flame Award for District 3 for 'Inspirational Contribution to the Pursuit of Excellence in Theatre and Enhancement of the overall Theatrical experience'.

Seussical was performed from 21 to 25 May 2024 also at Hampton Hill Theatre. The show attracted a younger company and we were delighted that 10 new cast members joined the society. Being a lesser known show ticket sales were slower and ultimately 65% of tickets were sold resulting in a loss of £2,807. This magical and vibrant production was a great artistic success and hugely enjoyed by audiences, the cast and our membership.

The combined shows made a small loss of £366 and this should be seen in the context of the budgeted loss of £4,000 (£2,000 for each show) as detailed above.

Other Activities

In addition to the staging the productions above BROS has also undertaken numerous other activities:

BROS Academy workshops:

- Faye Brann has re-energised the BROS Academy this year by offering an increased number of varied Academy sessions, both as an opportunity to attract new members and offer a means of engagement for those not actively involved in productions.
- Academy events included Dance workshops with Stephie Birtig and Gemma Mehuish; A Capella singing with Hannah May Lucas; Exploring Stagecraft with Paul Madeley; Audition Technique with Nikki Gerard; Discussion on Pitching a BROS show; and the very Big Sunday sing of the Pirates of Penzance with Chris Nash.
- These events were well attended and enjoyed by members, while providing an opportunity for members and non-members to enhance performance skills in between shows. Thank you to Faye and to everyone for running these Academy sessions.

Social events:

- We were once again invited sing Christmas Carols by the OSO at the Barnes Christmas Festival on Friday 8 December 2023. Lots of members joined for this joyous occasion lead by Janet Simpson. This was followed by a Christmas Curry, at the Haweli restaurant in Barnes which provided an opportunity for members old and new to get together and celebrate.
- The Broscars Awards took place on 3 February 2024 at the Normansfield Theatre, a beautiful venue which supports children with Downs Syndrome. Organised by Louise Ellard Turnbull and Juliet Manners it was a glorious sparkling evening with singing, entertainment, lots of laughter, awards and dancing.
- Summer drinks were held at the Hare and Hounds in East Sheen on 30 August 2024 to get members together at the end of the summer holidays.

- Theatre trips included Crazy For You on 20 September 2023 at the Gillian Lynne Theatre and Kiss Me Kate on 18 July 2024 at The Barbican.

Membership

At last year's AGM it was agreed to introduce new bands of membership. Full members for those participating in shows and Academy events pay £30 annual membership, and Resting members pay an annual membership of £20. This has resulted in a small increase in Membership fees in the year and we expect a further uplift in FY25 as many renewals take place after the year end in October. Membership numbers have held fairly steady at around 138 (FY23: 140), with cancellations from former members broadly matched by new members joining.

Charitable donation

Our most frequently used theatre venue, Hampton Hill Theatre, is now 25 years old and currently undertaking fundraising for the maintenance and upgrade of the theatre. The Committee agreed to make a donation from the Society's funds in FY24 of £5,510 providing half of a new lighting desk. We chose to make this donation to support Hampton Hill Theatre following the exceptional financial success achieved in the year to 31 July 2023 on both the Richmond and Minack productions. This donation is in accordance with our objective to assist other charitable institutions.

Club 24

Club 24 income has increased slightly during the year due to a number of new members. Several numbers are available to purchase and we are seeking new Club 24 members for these.

Summary of Other Income and Expenditure

Income for the year has been significantly enhanced by an increase in interest receivable on funds held in savings accounts due both to the larger amount of funds held and the relatively high interest rates, which has supported the increase in costs as detailed below.

The operating expenses for the Society have risen in the year primarily due to increased expenditure on our website and the planned provision of a larger number of Academy events. This was partially offset by lower storage costs following a move to a new storage provider, Big Yellow, for our costumes, props and music stands. Other expenses have held fairly steady, with inflationary increases.

End of year position

The Society concluded the Financial Year for FY24 with a loss of £3,287 (FY23: gain £41,799). We note that prior to our one-off charitable donation, a gain of £2,223 would have been achieved for the year. The small loss on productions was £366 (FY23: profit £41,791) and total net assets amounted to £145,886 (FY23: £149,173). The trustees consider that the society remains in a strong financial position.

CHAIRMAN'S REPORT ON PLANS FOR THE FUTURE

The Society intends to put on three productions in FY25:

- Soho Cinders, Hampton Hill Theatre in Nov 2024
- The Kids Left. The Dog Died. Now What?, OSO Barnes in February 2025
- Company, Hampton Hill Theatre in July 2025

'Soho Cinders' was the second of the shows to be confirmed by the 2022-23 Committee and 'The Kids Left. The Dog Died. Now What?' and 'Company' have been confirmed by the current Committee.

We have performance dates secured for both Richmond Theatre (Feb 2026) and Minack (Aug 2026) and plan to have the productions confirmed by November 2024 and February 2025 respectively. Thereafter, we are considering plans for a three-year cycle of productions from 2027 onwards which will include performances at Richmond Theatre, Minack, Hampton Hill and the OSO.

With our EDI Policy & Statement signed-off this year, the Committee is now considering options to make our productions more inclusive, not just for Members, but also our audiences. We are willing to use the Societies' funds to achieve this, rather than increasing the pressure on production budgets.

We are continuing to invest in necessary updates to our website, including a number of 'back-end' requirements. This is essential for us to operate efficiently as a Society, maintain easy-to-see archives and to present well to potential new members and the public generally.

Under the supervision of Faye Brann, the Committee continues to invest funds in a programme of BROS Academy sessions. We recognise that the Academy offers a way of engaging our Members with performance and educational workshops as well as an effective way of attracting new members.

In efforts to continue to attract and increase audience numbers, marketing remains a key part of our future success. We will maintain the consistently high standards of materials and approach introduced over recent years with a dedicated marketing resource for each production.

We remain focussed on production budgets - especially with increases to many expenditure items. As with the last Financial Year, the Committee has agreed to use part of the extra-ordinary profit generated in FY23 to subsidise limited losses on productions in the smaller venues we use, balancing increased costs with acceptable ticket prices for Members and supporters.

Careful financial management will allow BROS TC to enjoy putting on quality productions with the high standards and production values we have become known for. We continue to work with shorter rehearsal periods for our productions at Hampton Hill, and now the OSO, to help manage fixed costs alongside fees for musicians, rehearsal pianists and MDs in line with other local Societies.

The Committee and I will continue to work on a varied programme of productions (in terms of style and size) alongside opportunities to learn and have fun, with an aim to increase and diversify our membership.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

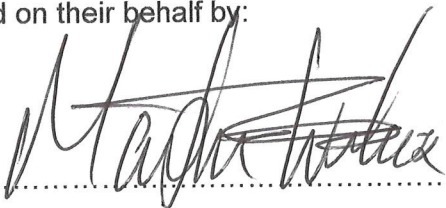
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

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

The trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 on *21st October* 2024,

and signed on their behalf by:

..... 

Martin Wilcox
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF BROS THEATRE COMPANY

I report to the trustees on my examination of the accounts of BROS Theatre Company in South West London for the year ended 31st July 2024.

Responsibilities and basis of report

As the charity trustees of the Society 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 Society's accounts as required 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.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Society as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That account do 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 the 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.



Mrs. Christine Asirwatham BA, CMA, CPA
263 Croydon Road
Wallington
Surrey
SM6 7LR

Date: 4th November 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Unrestricted Funds		Total Funds	
	2024	2023	2024	2023
INCOME				
Income from Charitable activities:				
Donations, Legacies & Subscriptions	3,355	3,308	3,355	3,308
Operating Activities of the Charity	39,459	149,687	39,459	149,687
Investment Income	4,893	1,643	4,893	1,643
Other Incoming Resources	5,969	5,600	5,969	5,600
TOTAL INCOME	53,676	160,238	53,676	160,238
EXPENDITURE				
Activities in Furtherance of Objectives	50,549	112,071	50,549	112,071
Support Costs for Above Activities	6,414	6,368	6,414	6,368
TOTAL EXPENDITURE	56,963	118,439	56,963	118,439
NET INCOME/(EXPENDITURE)	(3,287)	41,799	(3,287)	41,799
RECONCILIATION OF FUNDS				
FUND BALANCE BROUGHT FORWARD	149,173	107,374	149,173	107,374
FUND BALANCE CARRIED FORWARD	145,886	149,173	145,886	149,173

BALANCE SHEET
AS AT 31 JULY 2024

	2024	2023
FIXED ASSETS (Note 2)		
Fixtures, fittings & equipment	<u>280</u>	<u>502</u>
	<u>280</u>	<u>502</u>
CURRENT ASSETS		
Debtors and prepayments	5,251	4,625
Bank current account (Club 24)	311	491
Bank current account	1,951	2,259
Bank deposit account	33,987	89,762
95 day savings account	55,080	52,953
180 day savings account	50,000	-
PayPal	<u>318</u>	<u>703</u>
	146,898	150,793
LESS : CURRENT LIABILITIES		
Creditors and advance receipts	(1,292)	(2,122)
NET ASSETS	<u><u>145,886</u></u>	<u><u>149,173</u></u>
THE CHARITY'S FUND UNRESTRICTED FUNDS		
Balance b/f as at 1 st August 2023	149,173	107,374
Retained surplus / (deficit) for the year	<u>(3,287)</u>	<u>41,799</u>
Balance c/f as at 31 st July 2024	<u><u>145,886</u></u>	<u><u>149,173</u></u>

Approved by the Trustees on 21st October 2024,

and signed on their behalf by:

Elizabeth Brignall

Elizabeth Brignall
Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2024

NOTE 1 – ACCOUNTING POLICIES

Basis of Preparation of the Accounts

The accounts (financial statements) have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective January 2015) and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts

Income and Expenditure

Income and expenditure relating to a production is included in the accounts for the year in which the show is performed. Any income or expenses relating to future productions are treated as advance receipts or prepayments on the balance sheet, and not shown in the income and expenditure account until the year of the show.

Income from membership fees is included in the accounts for the year in which the subscription period commences, and income from Club 24 subscriptions and donations are included in the accounts on a receipt's basis.

Other income, such as interest receivable, is recognised when the income is earned. Other costs, such as the costs of running the society, are recognised as they are incurred.

Tangible Fixed Assets

Depreciation is provided at the following rates:

Fixtures, fittings and equipment – 25% reducing balance basis

Significant items purchased by the Society are included on the balance sheet as “fixed assets” and then written-off over their expected useful life. This depreciation charge is charged to the income and expenditure account each year, until the whole cost has been written-off.

NOTE 2 - TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
<i>Cost</i>		
At 1 August 2023	13,134	13,134
Additions	-	-
Disposals / Write offs	(1,008)	(1,008)
At 31 July 2024	12,126	12,126
<i>Depreciation</i>		
At 1 August 2023	12,632	12,632
Current year depreciation	222	222
Disposals / Writes offs	(1,008)	(1,008)
At 31 July 2024	11,846	11,846
<i>Net book value carried forward</i>	280	280
<i>Net book value brought forward</i>	502	502

NOTE 3 – DISCLOSURES

Trustee Remuneration

None of the trustees received any remuneration during the year, nor did they claim any expenses.

Independent Examiner Fees

The independent examiner (Christine Asirwatham) agreed to work on a pro bono basis for services in FY24 (FY23: £0).

BROS THEATRE COMPANY

England & Wales - Charity number 269985

Accounts

BROS THEATRE COMPANY

BROS
THEATRE COMPANY

BROS THEATRE COMPANY

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023

ANNUAL REPORT OF THE COMMITTEE FOR THE YEAR ENDED 31 JULY 2023

REFERENCE AND ADMINISTRATIVE DETAILS - TRUSTEES AND ADVISERS

BROS Theatre Company is a registered charity with the Charity Commission for England and Wales (no. 269985).

The Committee for the year ended 31 July 2023 comprised the following:

President:	Lottie Walker		
Chairman:	Martin Wilcox (Trustee)		
Secretary:	Rebecca Tarry (Trustee)		
Treasurer:	Elizabeth Brignall (Trustee)		
Members:	Faye Brann	Janet Simpson	Catherine Bryant
	Louise Ellard Turnbull	Emma Hartnett	Paul Madeley

Contact Details -

BROS Theatre Company
c/o The Chair
67 Grasholm Way
Slough
Berkshire
SL3 8WF

Bankers -

HSBC
67 George Street
Richmond
Surrey
TW9 1HG

STRUCTURE, GOVERNANCE and MANAGEMENT

The Charity is a members' club organised in accordance with its adopted Rules under which the management of the Charity is vested in a Management Committee comprising the officers of the Charity (Chair, Secretary and Treasurer), a Deputy Chair (if elected), and up to 6 other members. The Management Committee are all elected annually by the members of the Charity at an Annual General Meeting. The Chair, Secretary and Treasurer are Trustees of the Charity.

The Rules are for all intents and purposes treated as the document governing the operation of the Charity. The Management Committee is responsible for furthering the charitable objectives set out in the Rules.

Although the officers of the Charity do not undergo any formal training as trustees of a charity, they have access to advice in such matters online, from the Charity's Independent examiner. All are aware of the legal obligations of the Trustees.

OBJECTIVES AND ACTIVITIES

The objectives of the Society are:

- to educate the public in the operatic and dramatic arts,
- to further the development of public appreciation and taste in the said arts, and
- to assist and further such charitable institutions and charitable purposes as the Committee shall from time to time determine.

During the year, the Society undertook two productions and a musical review. *The Addams Family* was staged at Richmond Theatre and *Kipps* at the Minack Theatre in Cornwall. *Love and Passion* was staged at Hampton Hill Theatre, High St. Hampton.

The trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that they remain focused on our charitable aims and continue to deliver benefits to the public.

RISK POLICY

The Trustees annually review any risks to the Charity and have taken the necessary measures to mitigate any possible risks.

RESERVES POLICY

The Committee has reviewed the reserves policy and have increased the amounts in line with the higher costs associated with staging shows.

Analysis of a series of 'worst-case' scenarios has been carried out; given the society's regular programme of activity, the Committee believes that the Society should hold reserves enough to cover the following:

- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at Richmond Theatre: ~£60.0k.
- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at the Minack Theatre: ~£22.0k.
- The payment of all non-refundable expenses following the total financial loss of ticket sales & other income from an average show at Hampton Hill Theatre: ~£17.0k.
- Six continuous months of general operating expenses for the Society: ~£3.0k.

Based on the above numbers, the Committee concludes that the Society should hold general reserves of ~£102k in order to commit to perform shows at Richmond Theatre combined with two further shows booked at other venues.

FINANCIAL REVIEW

The Financial Year to 31 July 2023 has been a very successful one for the Society. The Society staged two full scale productions, *The Addams Family* at Richmond Theatre in October 2022 and *Kipps* at the Minack Theatre in Cornwall in May 2023. In addition, following the cancellation of *It Shoulda Been You*, the Committee chose to use our booking at Hampton Hill Playhouse to stage a review show, *Love & Passion*, in February 2023. All three shows were an artistic success, were well attended and made a profit.

The Addams Family was initially scheduled at Richmond Theatre for October 2021 but was cancelled due to covid and postponed to February 2022. It came to light that ATG was also staging the professional tour of *The Addams Family* at Wimbledon Theatre nearby also in

February 2022. We agreed with ATG to defer our production to the last week in October 2022, and in consideration ATG agreed to waive their royalty fee. Richmond Theatre subsequently advised that the theatre was not available on the Sunday, our planned get in date, and we agreed to a shorter run, from 26 to 29 October 2022, and Richmond Theatre agreed to reduce the hire of the theatre by £7,200. The show finally went ahead! It was a huge success and the half term week and proximity to Halloween greatly helped to boost audience numbers. The show made a total profit of £27,626, helped by the waiver of the royalties and reduced theatre hire fee. Without these items the profit would have been ~£6,800. The show's success was also reflected in 11 nominations for the Arts Richmond Swan Awards, including Winner for Best Musical Theatre Production, six nominations for Best Performers in a Musical, including Winners for Best Female and Best Male and a further Winner for one of our four Best Supporting Performers and nominations in the Design categories including; Choreography; Wigs, Hair and Make-up; Wardrobe Team and Winner for Best Overall Design & Stage Presentation.

It Shoulda Been You which had been cancelled after the dress rehearsal at the first lockdown in March 2020 was rescheduled to be performed at Hampton Hill Playhouse in February 2023 but unfortunately was cancelled again due to difficulties in casting this show. A small loss of £330 was incurred.

Love & Passion, a musical review, was put together at relatively short notice to utilise the Hampton Hill Theatre slot from 16 to 18 February 2023. A cast of 24 were involved including 6 new members. The review included a wonderful variety of performances with song and dance numbers from a number of musicals including those that we had not been able to perform due to the pandemic. The feedback was universally positive from cast members and the audience. With only three performances the review was close to a sell out and made a profit of £1,748.

The final production of the year was *Kipps*, running from 29 May to 2 June 2023 at the Minack Theatre in Cornwall. Ticket sales were initially slow but picked significantly up once good weather was forecast, helped by the choice of a family friendly show during half term week and ultimately 90% of tickets were sold. This production was another very enjoyable show for audiences and the society and was a great success, both artistically and financially, generating a profit of £12,747. This year marked 30 years of BROS performing at the Minack Theatre and we presented the theatre with a sundial to mark the occasion which was kindly funded by a donation from our patron.

In addition to the productions above, the Society also held the following activities:

BROS Academy workshops:

- Paul Madeley ran a series of musical theatre dance workshops in March and April 2023. Styles included Classic Fosse Jazz, Contemporary Jazz and Lindy Hop and Jive.
- An evening of a cappella singing, lead by Hannah May Lucas, was held on 7 June 2023.
- These events were well attended and enjoyed by members, while providing an opportunity for members and non-members to enhance performance skills in between shows.

Social events:

- We were once again invited sing Christmas Carols by the OSO at the Barnes Christmas Festival on Friday 9 December 2022. Lots of members of all ages joined to bring some joy to the streets of Barnes.

- The Christmas Curry, also on 9 December 2022, took place at the Haweli restaurant in Barnes and provided an opportunity for members old and new to get together and celebrate.
- Summer drinks were held at the Hare and Hounds in East Sheen on 7 July 2023 to get members together ahead of the summer holidays.
- Theatre trips included Dolly Parton's Smoky Mountain Christmas Carol at the South Bank Centre on 22 December 2022 and Newsies on 22 March 2023 at the Troubadour Theatre in Wembley.

Membership numbers have held steady at around 140, with cancellations from former members matched by new members joining.

Club 24 income holds steady. Several numbers have become available to purchase and we are seeking new Club 24 members for these.

Income for the year has been enhanced by an increase in interest received on funds held in savings accounts due to the rise in interest rates, which has helped to support the increase in costs as detailed below.

The underlying operating expenses for the Society have risen primarily due to increased storage costs, a full year subscription to Mailchimp, and increased PayPal fees. Storage costs have increased significantly after our sponsorship deal ended with Big Yellow and Wesley Henderson-Roe very generously waived the rent for the garage storage in FY22 during the uncertain year following the pandemic. Conversely we have seen a fall in general expenses following the cancellation of Zoom and the box office phone line which is now provided by TicketSource.

We have seen a significant increase in rehearsal room hire rates and theatre hire costs and going forward we expect certain costs to increase, but given the profits generated during the year and our net assets we consider that we remain in a strong financial position.

The Society concluded the Financial Year for FY23 with a gain of £41,799 (FY22: loss £8,527) due to the significant gain on productions of £41,791 (FY22: loss £6,464) and with total net assets of £149,173 (FY21: £107,374).

PLANS FOR FUTURE PERIODS

The Society intends to put on two productions in FY24

- *Calendar Girls*, Hampton Hill Theatre in Nov 2023
- *Seussical*, Hampton Hill Theatre in May 2024

Calendar Girls has been delayed a year, due to the postponement of *The Addams Family*, whilst *Seussical* is the first of the new shows to be confirmed post the Covid-19 pandemic.

With all of our rehearsal venues and Hampton Hill Theatre making significant increases to their hire rates, show budgets are at the forefront of our minds for the coming year. At the same time, maintaining high production values and standards is vital for our reputation. Given the seating capacity at Hampton Hill and our average attendance figures we must be careful to balance increased costs with acceptable ticket prices.

We are planning for all Hampton Hill productions to take place with a shortened rehearsal period, 16 weeks. This will help with costs for rehearsals & pianists. We have also fixed standard MD/pianist/musician rates for our upcoming productions to keep a cap on these budget elements.

The large 'extra-ordinary' profit generated in FY23, in addition to existing funds, leaves the society in a strong financial position, and able to deal with this known increase in costs. The Committee have discussed the idea that profits generated on certain shows could subsidise limited losses on others in order to continue to stage a variety of shows at different theatres.

We also recognise that funds might be needed to invest in updating our current website and branding, in order to present well to our members, potential new members and the public generally.

Shorter rehearsal periods will offer up the opportunity for more BROS Academy sessions. Faye Brann has initiated plans to re-energise the BROS Academy in the coming year seeing it as an opportunity to attract new members and offer a means of engagement for those not actively involved in productions.

Our most frequently used theatre venue, Hampton Hill Theatre, is now 25 years old currently undertaking fundraising for the maintenance and upgrade of the theatre. The Committee has agreed to make a donation from Society's funds in FY24 in accordance with our objective to assist other charitable institutions in support of this theatre.

Audience numbers are less predictable than in previous years, this is evident across all societies and many performance venues. Booking habits have changed and more bookings are made considerably closer to the performance week. Marketing therefore remains a key part of the Society's future success. We will maintain the consistently high standards of materials and approach introduced over recent years with a dedicated marketing resource for each production.

We are talking to both Richmond Theatre and Minack about potential dates for 2025 and 2026. Performance dates for these venues will dictate, to an extent, our programme for the future and we will be considering options for smaller productions at The Old Sorting Office in Barnes, together with cabarets and full-scale productions at Hampton Hill Theatre.

The Committee will continue to work on its offering to members (productions, education and social activities) with an aim to both increase and diversify our membership.

TRUSTEES' RESPONSIBILITIES STATEMENT

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

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

The trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 on *8th November* 2023,

and signed on their behalf by:

..... 

Martin Wilcox
Trustee

INDEPENDENT EXAMINER'S REPORT

TO THE MEMBERS OF BROS THEATRE COMPANY

I report to the trustees on my examination of the accounts of BROS Theatre Company in South West London for the year ended 31st July 2023.

Responsibilities and basis of report

As the charity trustees of the Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

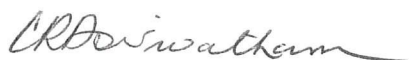
I report in respect of my examination of the Society's accounts as required under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Society as required by section 130 of the Act; or
2. That the accounts do not accord with those records; or
3. That account do 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 the 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.



Mrs. Christine Asirwatham BA, CMA, CPA
263 Croydon Road
Wallington
Surrey
SM6 7LR

Date: 10/11 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	Unrestricted Funds		Total Funds	
	2023	2022	2023	2022
INCOME				
Income from Charitable activities:				
Donations, Legacies & Subscriptions	3,308	1,901	3,308	1,901
Operating Activities of the Charity	149,687	20,268	149,687	20,268
Investment Income	1,643	271	1,643	271
Other Incoming Resources	5,600	945	5,600	945
TOTAL INCOME	160,238	23,385	160,238	23,385
EXPENDITURE				
Activities in Furtherance of Objectives	112,071	27,445	112,071	27,445
Support Costs for Above Activities	6,368	4,467	6,368	4,467
TOTAL EXPENDITURE	118,439	31,912	118,439	31,912
NET INCOME/(EXPENDITURE)	41,799	(8,527)	41,799	(8,527)
RECONCILIATION OF FUNDS				
FUND BALANCE BROUGHT FORWARD	107,374	115,901	107,374	115,901
FUND BALANCE CARRIED FORWARD	149,173	107,374	149,173	107,374

**BALANCE SHEET
AS AT 31 JULY 2023**

	2023	2022
FIXED ASSETS (Note 2)		
Fixtures, fittings & equipment	<u>502</u>	<u>670</u>
	<u>502</u>	<u>670</u>
 CURRENT ASSETS		
Debtors and prepayments	4,625	21,100
Bank current account (Club 24)	491	11,061
Bank current account	2,259	3,722
Bank deposit account	89,762	21,662
Savings account	52,953	51,715
PayPal	<u>703</u>	<u>1,125</u>
	150,793	110,385
 LESS : CURRENT LIABILITIES		
Creditors and advance receipts	(2,122)	(3,681)
 NET ASSETS	<u>149,173</u>	<u>107,374</u>
 THE CHARITY'S FUND		
UNRESTRICTED FUNDS		
Balance b/f as at 1 st August 2022	107,374	115,901
Retained surplus / (deficit) for the year	<u>41,799</u>	<u>(8,527)</u>
Balance c/f as at 31 st July 2023	<u>149,173</u>	<u>107,374</u>

Approved by the Trustees on ... 8th November ... 2023,

and signed on their behalf by:

..... Elizabeth Brignall

Elizabeth Brignall
Trustee

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

NOTE 1 – ACCOUNTING POLICIES

Basis of Preparation of the Accounts

The accounts (financial statements) have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective January 2015) and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts

Income and Expenditure

Income is not recognised in the accounts until it is received, but costs are charged to the accounts as they are incurred (unless costs can be directly matched to known future income).

The Society's financial year runs from 1st August to 31st July with membership terms starting and renewing at various points throughout the year. Productions are staged at various times during the year.

Income from membership fees is included in the accounts for the year in which the subscription period commences, and income from Club 24 subscriptions is included in the accounts on a receipt's basis.

Income and expenditure relating to a production is included in the accounts for the year in which the show is performed. Any income or expenses relating to future productions are treated as advance receipts or prepayments on the balance sheet, and not shown in the income and expenditure account until the year of the show.

Tangible Fixed Assets

Depreciation is provided at the following rates:

Fixtures, fittings and equipment – 25% reducing balance basis

Significant items purchased by the Society are included on the balance sheet as "fixed assets" and then written-off over their expected useful life. This depreciation charge is charged to the income and expenditure account each year, until the whole cost has been written-off.

NOTE 2 - TANGIBLE FIXED ASSETS

	Fixtures, Fittings and Equipment	Total
<i>Cost</i>		
At 1 August 2022	13,134	13,134
Additions	-	-
At 31 July 2023	13,134	13,134
<i>Depreciation</i>		
At 1 August 2022	12,464	12,464
Current year depreciation	168	168
At 31 July 2023	12,632	12,632
<i>Net book value carried forward</i>	502	502
<i>Net book value brought forward</i>	670	670

NOTE 3 – DISCLOSURES**Trustee Remuneration**

None of the trustees received any remuneration during the year, nor did they claim any expenses.

Independent Examiner Fees

The independent examiner (Christine Asirwatham) agreed to work on a pro bono basis for services in FY23 (FY22: £0).