

# BROWNSEA OPEN AIR THEATRE LIMITED

England & Wales · Charity number 278003

## Details

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Other names	B O A T
Status	Registered
Legal form	Charitable company
Company number	<a href="#">01375316</a>
Registered	1979-08-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Suite 9 Pine Court Business Centre 36 Gervis Road Bournemouth BH1 3DH
Phone	07845 782924
Email	<a href="mailto:boatboxoffice@gmail.com">boatboxoffice@gmail.com</a>
Website	<a href="http://www.browsea-theatre.co.uk">www.browsea-theatre.co.uk</a>

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE ARTS PARTICULARLY IN THE ART OF DRAMA AND TO FURTHER THE CHARITABLE WORK OF THE NATIONAL TRUST AND THE DORSET TRUST FOR NATURE CONSERVATION.

**Activities:** Performance of open-air dramas

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies

## Geography

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- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£118,039	£107,540	-	-
2023-12-31	£123,385	£116,010	-	-
2022-12-31	£117,311	£99,424	-	-
2021-12-31	£364	£6,864	-	-
2020-12-31	£10,936	£9,512	-	-

## Trustees

Name	Role	Appointed
<b>Royston Paul Sach</b>	Chair	2014-03-28
Brian Woolton		2017-09-14
CHARLES DAVENPORT		2016-01-26
DENISE ANGELA MALLENDER		
Donald Cherrett		1986-10-29
Dorothy Mary Burton		2024-09-12
ELIZABETH MORARG DAVENPORT		
Gary Hayton		2014-03-28
Gilliam Margaret Linford		2024-09-12
Maureen Linda Burse		2024-09-12
Robert William Nother		2024-09-12

**BROWNSEA OPEN AIR THEATRE LIMITED**

England & Wales - Charity number 278003

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# Accounts

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Registered number  
01375316

**Brownsea Open Air Theatre Ltd**

**Unaudited Accounts**

**For the Year Ended  
31 December 2024**

**BROWNSEA OPEN AIR THEATRE**

Registered Charity 278003

**Annual Report for 2024**

The Trustees of Brownsea Open Air Theatre Ltd present their Report and Accounts for the year 1st January 2024 to 31st December 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 01 January 2015.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

01375316

**Charity Number**

278003

**Registered Address**

Michael Farley & Associates Ltd  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

**Trustees**

M.L. Bursey  
D.M. Burton  
D.M. Cherrett  
C.R. Davenport  
E.M. Davenport  
G.D. Hayton  
G.M. Linford  
D.A. Mallender  
R.W. Nother  
R.P. Sach  
B. Woolton

**Independent Examiners**

Michael Farley & Associates Ltd  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

## **Bankers**

Nat West  
Bournemouth Castlepoint Centre  
Castle Lane  
West Bournemouth  
BH8 9US

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Brownsea Open Air Theatre Ltd is a Registered Charitable Company governed by the Memorandum and Articles of Association (Company No. 01375316).  
Incorporated 26<sup>th</sup> June 1978.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity may be exposed and to ensure appropriate controls are in place.

### **Constitution**

The Company is limited by Guarantee and has no share capital. In the event of the company being wound up members are each required to contribute an amount not exceeding £1.

Brownsea Open Air Theatre Limited is referred to throughout the remainder of this report as BOAT.

### **Patrons**

Andrew Jarvis - A professional Shakespearian Actor and Tutor  
Michael Dobson - Director of the Shakespeare Institute

### **Trustees**

The trustees who served during the year were:

R.P. Sach - (Chair)  
D.M. Cherrett – (Treasurer - Fin  
D.M. Burton (Secretary)  
M.L. Bursey  
E.M. Davenport  
C.R. Davenport  
G.D. Hayton  
G.M. Linford  
D.A. Mallender  
R.W. Nother  
B. Woolton

## **Recruitment and appointment of Trustees**

The Directors of the Company are also charity trustees for the purpose of charity law, and are referred to as "Trustees" throughout the report. There are no members who are not Trustees. All members of the Trustee body give their time voluntarily. There are currently eleven Trustees. Trustees are replaced through personal recommendation of existing Trustees.

Trustees are made aware of their responsibilities under the Companies Act and the Charities Act, and all are made aware of the nature of the work of the charity.

The following were appointed Trustee on 12 September 2024:

Maureen Linda Bursey  
Dorothy Mary Burton  
Gillian Margaret Linford  
Robert William Nother

## **Risk Management**

The Trustees have not identified any major risks to which the Charity is exposed.

On the practical front we operate a rigorous Health and Safety Policy, both for members of the Company and for the General Public. This Policy is reviewed regularly annually.

## **OBJECTIVE AND ACTIVITIES**

### **Charitable Objectives and Activities**

The purpose of the Charity is to advance the education of the Public in the Arts, particularly in the art of Drama, and to further the charitable work of The National Trust and the Dorset Trust for Nature.

### **Public Benefit Statement**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

B.O.A.T. is committed to Equal Opportunities and to promoting theatre as an activity for all. We ensure that all volunteers are treated equally.

### **Overview 2024**

We presented Macbeth - originally planned for 2022. The production was very successful, in spite of the changeable weather.

BOAT offers talks to local organisations, but since the Pandemic we have found that many of the societies who would have asked us to give talks have disbanded. In 2024 the talks co-ordinator was invited to visit the newly opened Marjorie House care home. After seeing their outdoor performance area with a spectacular view of Brownsea Island, she asked two of the trustees to come along later. They were equally thrilled with the look of it and the enthusiasm of the staff in charge. Sadly, nothing has developed so far.

The National Trust's intention to develop a natural amphitheatre on Brownsea Island has been resurrected. The Trust have also been forced to rebuild their jetty at Sandbanks. Coupled with the ending of the charter to the Company providing ferries to and from the Island, these works have resulted in BOAT having to absent ourselves from Brownsea Island whilst the works are ongoing - at least for the 2025 season. Talks with Canford School, Canford Magna, Wimborne have resulted in plans for the 2025 production to be held there.

2024 was the 61st year of BOAT bringing Shakespeare to Brownsea Island. BOAT started as a one-off in 1964 to celebrate Shakespeare's 400th birthday

## **Review and Achievements 2024**

### **Donations**

The following donations were made

Dorset Wildlife Trust	400
Brownsea Island Volunteer Wardens	200
St John Ambulance	200
St Mary's Church	200
Skinner Street United Reformed Church	200
Brownsea Island Scout Group	100

### **Costumes premises**

We are still using the same unit for our costumes. The financial arrangements remain the same as previously agreed and although the lease expired on 31st March 2024, the freeholders have made it clear that they are happy for us to remain, paying the same rent. Works on site are continuing involving the bricking up of some of the windows and replacment of others. These works, still ongoing, have necessitated the reconfiguration of the Unit. The costume team are looking forward to moving back in in early 2025 in order to do this work.

### **Sponsorship**

Dorset Software sponsored us in 2024 and have agreed to sponsor us in 2025.

### **Talks**

We continue to respond to requests for talks to outside bodies.

Our talks aim to give information about our charity in an entertaining and professional manner, consistent with our ethos of providing quality traditional Shakespeare. During 2024 BOAT delivered 3 talks:-

Ringwood Antiques Club	28-Feb-24
Kinson Historical Society	01-May-24
Parkstone Townswomen's Guild	09-May-24

According to the time available and the tastes of the group who have requested a talk, the content and number and fields of expertise of the speakers is adjusted as required. There is always a general account of how BOAT began in 1964. Areas covered can include practical details of the set, props and costumes, casting, technical issues and details of the actual production, contrasts between "then" and "now" and how those listening might be interested in joining in some way.

The aims are to generate additional income towards the work of BOAT in support of the National Trust and to raise the profile of BOAT in order to sell more tickets and recruit new volunteers.

### **FundRaising**

During the production of Macbeth the usual merchandise - items of clothing displaying the Company's logo tote bags etc - were sold. In addition T shirts discrete to Macbeth were sold to members of the cast and crew. The last few of the 60th anniversary booklets were also sold.

## **FINANCIAL REVIEW**

### **Financial Management and Reserves**

Financial Management Policy controls ensure that all our assets are secure. The Policy meets all the requirements of the Charities Act 1993, Charity Commission guidelines 'Internal Financial Controls for Charities' and 'Accounting and Reporting by Charities: Statement of Recommended Practice (2015)'.

We keep a Reserve sufficient to provide initial funding for the next production should the current production unexpectedly incur a loss.

## **Principal Funding Sources**

The Charity is principally dependent on income from the Annual Production.

## **Financial Statement**

The company made a profit of £10,499 during the year 2024. In view of the uncertainty for the future we have not been able to donate to the National Trust in 2024 but small donations were made to other organisations, from the money raised by our annual Production.

## **Trustees Responsibilities**

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 company and of the income or expenditure of the company for that period. In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and apply them consistently;  
Make judgements and estimates that are reasonable and prudent;  
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been prepared in accordance with the Statement of Recommended practice – "Accounting and Reporting by Charities" (SORP 2015) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 24-4 2025



D. CHERRETT - TRUSTEE

## **Brownsea Open Air Theatre Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Brownsea Open Air Theatre Ltd for the year ended 31 December 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brownsea Open Air Theatre Ltd for the year ended 31 December 2024 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.



Michael Farley & Associates Limited  
Chartered Accountants  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

...24/4/25.....

**Browsea Open Air Theatre Ltd**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Incoming and endowments from:</b>		
Donations and legacies	290	426
Charitable activities - fundraising income	117,749	122,959
<b>Total</b>	<u>118,039</u>	<u>123,385</u>
Charitable activities - fundraising costs	92,305	90,202
Administrative expenses	15,235	25,808
<b>Total</b>	<u>107,540</u>	<u>116,010</u>
<b>Net income/(expenditure)</b>	10,499	7,375
<b>Net movement in funds</b>	<u>10,499</u>	<u>7,375</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	70,310	62,935
<b>Total funds carried forward</b>	<u>80,809</u>	<u>70,310</u>

**Browsea Open Air Theatre Ltd**  
**Registered number: 01375316**  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	3	1,768	2,358
<b>Current assets</b>			
Debtors	4	5,904	-
Cash at bank and in hand		73,797	68,612
		<u>79,701</u>	<u>68,612</u>
<b>Creditors: amounts falling due within one year</b>	5	(660)	(660)
<b>Net current assets</b>		<u>79,041</u>	<u>67,952</u>
<b>Net assets</b>		<u>80,809</u>	<u>70,310</u>
<b>Capital and reserves</b>			
Profit and loss account		80,809	70,310
<b>Shareholders' funds</b>		<u>80,809</u>	<u>70,310</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



D Cherrett  
 Director

Approved by the board on 24/12/25

**Browsea Open Air Theatre Ltd**  
**Statement of Cash Flows**  
**for the year ended 31 December 2024**

	Notes	2024 £	2023 £
<b>Operating activities</b>			
Profit/(loss) for the financial year		10,499	7,375
Adjustments for:			
Depreciation		590	786
Increase in debtors		(5,904)	-
Increase in creditors		-	60
		<u>5,185</u>	<u>8,221</u>
Cash generated by operating activities		<u>5,185</u>	<u>8,221</u>
<b>Net cash generated</b>			
Cash generated by operating activities		5,185	8,221
Net cash generated		<u>5,185</u>	<u>8,221</u>
Cash and cash equivalents at 1 January		68,612	60,391
Cash and cash equivalents at 31 December		<u>73,797</u>	<u>68,612</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>73,797</u>	<u>68,612</u>
		<u>73,797</u>	<u>68,612</u>

**Browsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Charities Sorp (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Incoming Resources***

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% reducing balance basis
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**2 Employees**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>0</u>	<u>0</u>

**Brownsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**3 Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2024	125,098
At 31 December 2024	<u>125,098</u>
<b>Depreciation</b>	
At 1 January 2024	122,740
Charge for the year	590
At 31 December 2024	<u>123,330</u>
<b>Net book value</b>	
At 31 December 2024	<u>1,768</u>
At 31 December 2023	<u>2,358</u>

<b>4 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
2025 production prepayment	<u>5,904</u>	<u>-</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>660</u>	<u>660</u>

**6 Volunteers**

All productions are performed and produced by volunteers; all aspects of the charity's day to day activities are voluntary, including that of the Trustees, with no staff employed and no remuneration paid.

**7 Other information**

Brownsea Open Air Theatre Ltd is a private company limited by guarantee and incorporated in England. Its registered office is:  
 Suite 9  
 Pine Court Business Centre  
 36 Gervis Road  
 Bournemouth  
 BH1 3DH

**BROWNSEA OPEN AIR THEATRE LIMITED**

England & Wales - Charity number 278003

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# Accounts

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Registered number  
01375316

**Brownsea Open Air Theatre Ltd**  
**Report and Unaudited Accounts**

**For the Year Ended**  
**31 December 2023**

**BROWNSEA OPEN AIR THEATRE**

Registered Charity 278003

**Annual Report for 2023**

The Trustees of Brownsea Open Air Theatre Ltd present their Report and Accounts for the year 1st January 2023 to 31st December 2023.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 01 January 2015.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

01375316

**Charity Number**

278003

**Registered Address**

Michael Farley & Associates Ltd  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

**Trustees**

D.M. Cherrett  
C.R. Davenport  
E.M Davenport  
G.D. Hayton  
D.A. Mallender  
R.P. Sach  
B. Woolton

**Independent Examiners**

Michael Farley & Associates Ltd  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
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BH1 3DH

**Bankers**

Nat West  
Bournemouth Castlepoint Centre  
Castle Lane  
West Bournemouth  
BH8 9US

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Brownsea Open Air Theatre Ltd is a Registered Charitable Company governed by the Memorandum and Articles of Association (Company No. 01375316).  
Incorporated 26<sup>th</sup> June 1978.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity may be exposed and to ensure appropriate controls are in place.

### **Constitution**

The Company is limited by Guarantee and has no share capital. In the event of the company being wound up members are each required to contribute an amount not exceeding £1.

Brownsea Open Air Theatre Limited is referred to throughout the remainder of this report as BOAT.

### **Patrons**

Andrew Jarvis - A professional Shakespearian Actor and Tutor  
Michael Dobson - Director of the Shakespeare Institute

### **Trustees**

The trustees who served during the year were:

R.P. Sach - (Chair)

D.M. Cherrett – (Treasurer)

P.L. Scott (resigned 23 September 2023)

E.M. Davenport

C.R. Davenport

G.D. Hayton

D.A. Mallender

### **Recruitment and appointment of Trustees**

The Directors of the Company are also charity trustees for the purpose of charity law, and are referred to as "Trustees" throughout the report. There are no members who are not Trustees. All members of the Trustee body give their time voluntarily. There are currently seven Trustees. Trustees are replaced through personal recommendation of existing Trustees.

Trustees are made aware of their responsibilities under the Companies Act and the Charities Act, and all are made aware of the nature of the work of the charity.

### **Risk Management**

The Trustees have not identified any major risks to which the Charity is exposed.

On the practical front we operate a rigorous Health and Safety Policy, both for members of the Company and for the General Public. This Policy is reviewed regularly annually.

## **OBJECTIVE AND ACTIVITIES**

### **Charitable Objectives and Activities**

The purpose of the Charity is to advance the education of the Public in the Arts, particularly in the art of Drama, and to further the charitable work of The National Trust and the Dorset Wildlife Trust (formerly Dorset Trust for Nature Conservation).

### **Public Benefit Statement**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

B.O.A.T. is committed to Equal Opportunities and to promoting theatre as an activity for all. We ensure that all volunteers are treated equally.

### **Overview 2023**

Despite the resignation of the play's Director, for personal reasons, at the end of June, and the appalling weather at the end of July and beginning of August BOAT's production of Romeo and Juliet was very successful with sell-out performances.

B.O.A.T.'s talks to local organisations have continued, successfully during 2023.

### **Review and Achievements 2023**

#### **Donations**

The following donations were made

National Trust	11,400
Dorset Wildlife Trust	500
Brownsea Island Volunteer Wardens	200
St John Ambulance	200
St Mary's Church	200
Skinner Street United Reformed Church	200
Brownsea Scouts (for use of buggy)	100

#### **Costumes premises**

We are still using the same unit for our costumes. The financial arrangements remain the same as previously agreed and premises are currently leased until 31st March 2024. The new freeholders have made it clear that they are happy for us to remain. Further works have been done including the installation of shutters which should enable costumes and props to be taken out and returned by use of a fork lift truck. Since the end of Twelfth Night the Costume and Props teams have worked to make the storage more efficient. We first started making our own costumes in 2001 having hired, mostly from the RSC, before that date. We continue to have an extremely well stocked wardrobe of costumes made to a very high standard with new ones being made every year.

#### **Boat Tender**

We currently tender only to Brownsea Island Ferries

#### **Sponsorship**

Dorset Software have sponsored us since 2019

## **Talks**

We continue to respond to requests for talks to outside bodies.

Our talks aim to give information about our charity in an entertaining and professional manner, consistent with our ethos of providing quality traditional Shakespeare. During 2023 BOAT delivered five talks to:-

3rd October - Probus Club of Poole

17th October - Probus Club of Parkstone

10th November - Friends of Wareham Library

15th November - Southbourne Women's Institute

13th December - Women's Fellowship Group (Queens Park Bournemouth)

We have more bookings for 2024

According to the time available and the tastes of the group who have requested a talk, both the content and number and fields of expertise of the speakers is adjusted as required. There is always a general account of how BOAT began in 1964. Areas covered can include practical details of the set, props and costumes, casting, technical issues and details of the actual production, contrasts between "then" and "now" and how those listening might be interested in joining in some way. On arriving at Probus Club of Parkstone, it was discovered that many of the attendees had also been at the Poole talk. The Speaker therefore talked on a different subject, with the donation still going to BOAT.

The aims are to generate additional income towards the work of BOAT in support of the National Trust and to raise the profile of BOAT in order to sell more tickets and recruit new volunteers.

## **FundRaising**

We continue to raise extra funding via Easy Fundraising and JustGiving. We also raise a small amount of money by selling appropriate small items bespoke for BOAT, such as tote bags and badges.

2023 was the 60th Year of BOAT bringing Shakespeare to Brownsea Island

BOAT's 60th year was marked by the printing of a follow-up to our 50th Anniversary book, which contained 60 memories of BOAT from current and former members of the cast, crew and audience. This book is still on sale but has already raised more than enough to pay for its printing

2023 also saw the 400th anniversary of the production of Shakespeare's First Folio. This was marked by a reception held by their Majesties King Charles and Queen Camilla at Windsor Castle to which 5 long-standing members of BOAT were invited and were introduced to the King himself.

## **FINANCIAL REVIEW**

### **Financial Management and Reserves**

Financial Management Policy controls ensure that all our assets are secure. The Policy meets all the requirements of the Charities Act 1993, Charity Commission guidelines 'Internal Financial Controls for Charities' and 'Accounting and Reporting by Charities: Statement of Recommended Practice (2015)'.

We keep a Reserve sufficient to provide initial funding for the next production should the current production unexpectedly incur a loss.

### **Principal Funding Sources**

The Charity is principally dependent on income from the Annual Production.

### **Financial Statement**

The company made a profit of £ during the year 2023. Therefore we have been able to donate to the National Trust and other organisations, from the money raised by our annual Production.

### **Trustees Responsibilities**

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 company and of the income or expenditure of the company for that period. In preparing those financial statements, the Trustees are required to:

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The Trustees' report has been prepared in accordance with the Statement of Recommended practice – "Accounting and Reporting by Charities" (SORP 2015) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on                      2024

D. CHERRETT - TRUSTEE

**Browsea Open Air Theatre Ltd**

**Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Browsea Open Air Theatre Ltd for the year ended 31 December 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Browsea Open Air Theatre Ltd for the year ended 31 December 2023 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Michael Farley & Associates Limited  
Chartered Accountants  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

.....

**Browsea Open Air Theatre Ltd**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Incoming and endowments from:</b>		
Donations and legacies	426	588
Charitable activities - fundraising income	<u>122,959</u>	<u>116,723</u>
<b>Total</b>	<u>123,385</u>	<u>117,311</u>
Charitable activities - fundraising costs	90,202	75,651
Administrative expenses	<u>25,808</u>	<u>23,773</u>
	<u>116,010</u>	<u>99,424</u>
<b>Net income/(expenditure)</b>	7,375	17,887
UK Government Covid-19 grant	-	-
<b>Net movement in funds</b>	<u>7,375</u>	<u>17,887</u>
	<u>7,375</u>	<u>17,887</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	62,935	45,048
<b>Total funds carried forward</b>	<u>70,310</u>	<u>62,935</u>

**Browsea Open Air Theatre Ltd**  
**Registered number:** 01375316  
**Balance Sheet**  
**as at 31 December 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	2	2,358	3,144
<b>Current assets</b>			
Cash at bank and in hand		68,612	60,391
<b>Creditors: amounts falling due within one year</b>	3	(660)	(600)
<b>Net current assets</b>		<u>67,952</u>	<u>59,791</u>
<b>Net assets</b>		<u>70,310</u>	<u>62,935</u>
<b>Capital and reserves</b>			
Profit and loss account		70,310	62,935
<b>Shareholder's funds</b>		<u>70,310</u>	<u>62,935</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D Cherrett

Director and trustee

Approved by the Council of Management and the trustees on .....

**Brownsea Open Air Theatre Ltd**  
**Statement of Cash Flows**  
**for the year ended 31 December 2023**

	Notes	2023 £	2022 £
<b>Operating activities</b>			
Profit/(loss) for the financial year		7,375	17,887
Adjustments for:			
Depreciation		786	1,048
Decrease in stocks		-	-
Decrease in debtors		-	-
Increase in creditors		60	-
		<u>8,221</u>	<u>18,935</u>
 Cash generated by operating activities		<u>8,221</u>	<u>18,935</u>
<b>Investing activities</b>			
Payments to acquire tangible fixed assets		-	-
 Cash generated by investing activities		<u>-</u>	<u>-</u>
<b>Net cash generated</b>			
Cash generated by operating activities		8,221	18,935
Cash generated by investing activities		-	-
 Net cash generated		<u>8,221</u>	<u>18,935</u>
 Cash and cash equivalents at 1 January		60,391	46,559
Cash and cash equivalents at 31 December		<u>68,612</u>	<u>65,494</u>
 Cash and cash equivalents comprise:			
Cash at bank		<u>68,612</u>	<u>60,391</u>

**Browsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Charities Sorp (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Incoming Resources***

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% reducing balance basis
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Browsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**2 Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	125,098
At 31 December 2023	<u>125,098</u>
<b>Depreciation</b>	
At 1 January 2023	121,954
Charge for the year	786
At 31 December 2023	<u>122,740</u>
<b>Net book value</b>	
At 31 December 2023	<u>2,358</u>
At 31 December 2022	<u>3,144</u>

**3 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>660</u>	<u>600</u>

**4 Volunteers**

All productions are performed and produced by volunteers; all aspects of the charity's day to day activities are voluntary, including that of the Trustees, with no staff employed and no remuneration paid.

**5 Other information**

Browsea Open Air Theatre Ltd is a private company limited by guarantee and incorporated in England. Its registered office is:  
 Suite 9  
 Pine Court Business Centre  
 36 Gervis Road  
 Bournemouth  
 BH1 3DH

**Browsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

6 Income and costs	2023	2022
	£	£
<b>Fundraising income</b>		
Box office	118,343	110,932
Insurance claim	-	154
Programme sales	3,071	3,979
Sponsorship receipts	1,500	1,500
Other receipts	-	9
Book/merchandise sales	45	149
	<u>122,959</u>	<u>116,723</u>
<b>Fundraising costs</b>		
Theatre area rental	4,867	3,792
Seating and auditorium costs	18,797	19,590
Set costs	4,243	1,319
Lighting and sound	9,802	9,061
Costumes and make up	904	484
Properties	417	256
Boat hire	43,739	39,550
Room hire and refreshments	1,106	1,365
Other production costs	6,327	234
	<u>90,202</u>	<u>75,651</u>
<b>Administrative expenses</b>		
Theatre running costs:		
Costume storage costs	3,614	3,311
Insurance	1,702	1,702
	<u>5,316</u>	<u>5,013</u>
Governance costs:		
Telephone	80	72
PO Box	-	378
Stationery and postage	351	231
Media advertising	602	464
Posters/fliers/tickets print	1,984	2,456
Accountancy fees	720	600
Companies House filing fee	30	30
Parking/transport	811	1,492
Repairs and maintenance	810	3,316
Depreciation	786	1,048
Charitable donations	12,800	6,850
Sundry expenses	1,518	1,823
	<u>20,492</u>	<u>18,760</u>
	<u>25,808</u>	<u>23,773</u>
<b>7 Other operating income</b>		
Donations (including Gift Aid)	426	588
	<u>426</u>	<u>588</u>

**BROWNSEA OPEN AIR THEATRE LIMITED**

England & Wales - Charity number 278003

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# Accounts

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Registered number  
01375316

Brownsea Open Air Theatre Ltd

Report and Unaudited Accounts

For the Year Ended  
31 December 2022

## **BROWNSEA OPEN AIR THEATRE**

Registered Charity 278003

### **Annual Report for 2022**

The Trustees of Brownsea Open Air Theatre Ltd present their Report and Accounts for the year 1st January 2022 to 31st December 2022.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 01 January 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

7444577

#### **Charity Number**

278003

#### **Registered Address**

Michael Farley & Associates Ltd  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

#### **Trustees**

D.M. Cherrett  
C.R. Davenport  
E.M Davenport  
G.D. Hayton  
D.A. Mallender  
R.P. Sach  
P.L. Scott  
B. Woolton

#### **Independent Examiners**

Michael Farley & Associates Ltd  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

#### **Bankers**

Nat West  
Bournemouth Castlepoint Centre  
Castle Lane  
West Bournemouth  
BH8 9US

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Browsea Open Air Theatre Ltd is a Registered Charitable Company governed by the Memorandum and Articles of Association (Company No. 01375316).

Incorporated 26<sup>th</sup> June 1978.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity may be exposed and to ensure appropriate controls are in place.

### **Constitution**

The Company is limited by Guarantee and has no share capital. In the event of the company being wound up members are each required to contribute an amount not exceeding £1.

Browsea Open Air Theatre Limited is referred to throughout the remainder of this report as BOAT.

### **Patrons**

Andrew Jarvis - A professional Shakespearian Actor and Tutor

Michael Dobson - Director of the Shakespeare Institute

### **Trustees**

The trustees who served during the year were:

R.P. Sach - (Chair)

D.M. Cherrett – (Treasurer)

P.L. Scott – (Secretary)

E.M. Davenport

C.R. Davenport

G.D. Hayton

D.A. Mallender

K.W. Wilkins

B. Woolton

KW Wilkins resigned as a trustee on 15 September 2022

PL Scott resigned as Secretary on 15 September 2022 but remains a trustee

### **Recruitment and appointment of Trustees**

The Directors of the Company are also charity trustees for the purpose of charity law, and are referred to as “Trustees” throughout the report. There are no members who are not Trustees. All members of the Trustee body give their time voluntarily. There are currently eleven Trustees. Trustees are replaced through personal recommendation of existing Trustees.

Trustees are made aware of their responsibilities under the Companies Act and the Charities Act, and all are made aware of the nature of the work of the charity.

### **Risk Management**

The Trustees have not identified any major risks to which the Charity is exposed.

On the practical front we operate a rigorous Health and Safety Policy, both for members of the Company and for the General Public. This Policy is reviewed regularly annually.

## **OBJECTIVE AND ACTIVITIES**

### **Charitable Objectives and Activities**

The purpose of the Charity is to advance the education of the Public in the Arts, particularly in the art of Drama, and to further the charitable work of The National Trust and the Dorset Trust for Nature Conservation.

### **Public Benefit Statement**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

B.O.A.T. is committed to Equal Opportunities and to promoting theatre as an activity for all. We ensure that all volunteers are treated equally.

### **Overview 2022**

We were able to return to Brownsea Island for the 2022 season. It was decided to defer the production of Romeo and Juliet to the 2023 season and instead to produce Twelfth Night which was to have been produced in 2021. The production was very successful, aided by the hot summer weather.

B.O.A.T. offers talks to local organisations. These have resumed, successfully throughout 2022

B.O.A.T. was set to re-locate their performance area on the Island, to a new purpose built site in partnership with the National Trust. However, this has now been put on hold, initially due to the Coronavirus Pandemic. The National Trust do not plan to go ahead with this initiative for the present.

### **Review and Achievements 2022**

#### **Donations**

The following donations were made

National Trust	6,000
Dorset Wildlife Trust	400
Brownsea Island Volunteer Wardens	200
St John Ambulance	100
St Mary's Church	100
Skinner Street United Reformed Church	50

#### **Costumes premises**

We are still using the same unit for our costumes. The financial arrangements remain the same as previously agreed and the lease has been extended until 31st March 2024. The new freeholders have made it clear that they are happy for us to remain. Works have been done on the site, including the provision of a sink not yet connected and the removal of the conveyor belt going to the ground floor and the floor made good. Since the end of Twelfth Night the Costume and Props teams have worked to make the storage more efficient. We first started making our own costumes in 2001 having hired, mostly from the RSC, before that date. We now have an extremely well stocked wardrobe of costumes made to a very high standard.

#### **Boat Tender**

Once the National Trust reopened the Island after the coronavirus pandemic they only allowed one ferry company - Brownsea Island Ferries - to transport members of the public to the Island. Therefore although we go through the tender process, it is the only company which can be used by us.

## **Sponsorship**

Dorset Software sponsored us in 2022 and have agreed to sponsor us in 2023.

## **Talks**

We continue to respond to requests for talks to outside bodies.

Our talks aim to give information about our charity in an entertaining and professional manner, consistent with our ethos of providing quality traditional Shakespeare. During 2022 BOAT delivered 5 talks:-

15 February - Bournemouth & Beyond Discovery Group

19 May - Canford Heath Townswomen's Guild

9 June - Bournemouth & Poole Promotion Club

7 October - Throop Women's Institute

18 October - Dorset Ladies' Luncheon Club

We had 3 talks booked for February and April, all of which had to be cancelled due to the Coronavirus Pandemic.

We have more bookings for 2023

According to the time available and the tastes of the group who have requested a talk, both the content and number and fields of expertise of the speakers is adjusted as required. There is always a general account of how BOAT began in 1964. Areas covered can include practical details of the set, props and costumes, casting, technical issues and details of the actual production, contrasts between "then" and "now" and how those listening might be interested in joining in some way.

The aims are to generate additional income towards the work of BOAT in support of the National Trust and to raise the profile of BOAT in order to sell more tickets and recruit new volunteers.

## **FundRaising**

To raise further money, we continue to use our 'Easy Funding' account, giving all members of BOAT the facility to register with 'Easy Funding'. We also had an "Amazon Smile" account but this generated little income and has now been discontinued by Amazon. Members can donate to their chosen charity, B.O.A.T. when making 'on-line' purchases with registered businesses.

2022 was the 59<sup>th</sup> Year of BOAT bringing Shakespeare to Brownsea Island

BOAT started as a one-off in 1964 to celebrate Shakespeare's 400th Anniversary and has played on the island every year since, except 2020 and 2021. We are now in our 59th year, having marked our 50th year by a Celebration Event on the 28th April 2013, at Upton House. We continued to sell the few remaining copies of our 50th Celebration 'Brownsea Open Air Theatre's first 50 years' book.

## **FINANCIAL REVIEW**

### **Financial Management and Reserves**

Financial Management Policy controls ensure that all our assets are secure. The Policy meets all the requirements of the Charities Act 1993, Charity Commission guidelines 'Internal Financial Controls for Charities' and 'Accounting and Reporting by Charities: Statement of Recommended Practice (2015)'.

We keep a Reserve sufficient to provide initial funding for the next production should the current production unexpectedly incur a loss.

### **Principal Funding Sources**

The Charity is principally dependent on income from the Annual Production.

### **Financial Statement**

The company made a profit of £17,887 during the year 2022. Therefore we have been able to donate to the National Trust and other organisations, from the money raised by our annual Production.

### **Trustees Responsibilities**

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 company and of the income or expenditure of the company for that period. In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and apply them consistently;  
Make judgements and estimates that are reasonable and prudent;  
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been prepared in accordance with the Statement of Recommended practice – "Accounting and Reporting by Charities" (SORP 2015) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on                      2023

D. CHERRETT - TRUSTEE

**Browsea Open Air Theatre Ltd**

**Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Browsea Open Air Theatre Ltd for the year ended 31 December 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Browsea Open Air Theatre Ltd for the year ended 31 December 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.

Michael Farley & Associates Limited  
Chartered Accountants  
Suite 9  
Pine Court Business Centre  
36 Gervis Road  
Bournemouth  
BH1 3DH

.....

**Brownsea Open Air Theatre Ltd**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Incoming and endowments from:</b>		
Donations and legacies	588	354
Charitable activities - fundraising income	116,723	10
<b>Total</b>	<u>117,311</u>	<u>364</u>
Charitable activities - fundraising costs	75,651	26
Administrative expenses	23,773	6,838
	<u>99,424</u>	<u>6,864</u>
<b>Net income/(expenditure)</b>	17,887	(6,500)
UK Government Covid-19 grant	-	-
<b>Net movement in funds</b>	<u>17,887</u>	<u>(6,500)</u>
	<u>17,887</u>	<u>(6,500)</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	45,048	51,548
<b>Total funds carried forward</b>	<u>62,935</u>	<u>45,048</u>

**Brownsea Open Air Theatre Ltd**  
**Registered number:** 01375316  
**Balance Sheet**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	2	3,144	4,192
<b>Current assets</b>			
Cash at bank and in hand		60,391	41,456
<b>Creditors: amounts falling due within one year</b>	3	(600)	(600)
<b>Net current assets</b>		<u>59,791</u>	<u>40,856</u>
<b>Net assets</b>		<u>62,935</u>	<u>45,048</u>
<b>Capital and reserves</b>			
Profit and loss account		62,935	45,048
<b>Shareholder's funds</b>		<u>62,935</u>	<u>45,048</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D Cherrett

Director and trustee

Approved by the Council of Management and the trustees on .....

**Browsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Charities Sorp (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Incoming Resources***

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% reducing balance basis
-----------	----------------------------

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Brownsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**2 Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2022	125,098
At 31 December 2022	<u>125,098</u>
<b>Depreciation</b>	
At 1 January 2022	120,906
Charge for the year	<u>1,048</u>
At 31 December 2022	<u>121,954</u>
<b>Net book value</b>	
At 31 December 2022	<u>3,144</u>
At 31 December 2021	<u>4,192</u>

**3 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>600</u>	<u>600</u>

**4 Volunteers**

All productions are performed and produced by volunteers; all aspects of the charity's day to day activities are voluntary, including that of the Trustees, with no staff employed and no remuneration paid.

**5 Other information**

Brownsea Open Air Theatre Ltd is a private company limited by guarantee and incorporated in England. Its registered office is:  
 Suite 9  
 Pine Court Business Centre  
 36 Gervis Road  
 Bournemouth  
 BH1 3DH

**Browsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>6 Income and costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Fundraising income</b>		
Box office	110,932	-
Insurance claim	154	-
Programme sales	3,979	-
Sponsorship receipts	1,500	-
Other receipts	9	-
Book/merchandise sales	149	10
	<u>116,723</u>	<u>10</u>
<b>Fundraising costs</b>		
Theatre area rental	3,792	-
Seating and auditorium costs	19,590	-
Set costs	1,319	-
Lighting and sound	9,061	-
Costumes and make up	484	-
Properties	256	-
Boat hire	39,550	-
Room hire and refreshments	1,365	26
Other production costs	234	-
	<u>75,651</u>	<u>26</u>
<b>Administrative expenses</b>		
Theatre running costs:		
Costume storage costs	3,311	2,441
Insurance	1,702	1,304
	<u>5,013</u>	<u>3,745</u>
Governance costs:		
Telephone	72	150
PO Box	378	360
Stationery and postage	231	9
Media advertising	464	279
Posters/fliers/tickets print	2,456	60
Accountancy fees	600	600
Companies House filing fee	30	30
Parking/transport	1,492	-
Repairs and maintenance	3,316	46
Depreciation	1,048	1,397
Charitable donations	6,850	-
Sundry expenses	1,823	162
	<u>18,760</u>	<u>3,093</u>
	<u>23,773</u>	<u>6,838</u>
<b>7 Other operating income</b>		
Donations (including Gift Aid)	<u>588</u>	<u>354</u>

**BROWNSSEA OPEN AIR THEATRE LIMITED**

England & Wales - Charity number 278003

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# Accounts

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Registered number  
01375316

CHARITY NO 278003

CHARITY COMMISSION  
FIRST CONTACT

- 7 SEP 2021

RECEIVED

Brownsea Open Air Theatre Ltd

Report and Unaudited Accounts

For the Year Ended  
31 December 2020

CHARITY COMMISSION  
FIRST CONTACT

07 SEP 2021

ACCOUNTS  
RECEIVED

## **BROWNSEA OPEN AIR THEATRE**

Registered Charity 278003

### **Annual Report for 2020**

The Trustees of Brownsea Open Air Theatre Ltd present their Report and Accounts for the year 1st January 2020 to 31st December 2020.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 01 January 2015.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

7444577

#### **Charity Number**

278003

#### **Registered Address**

Michael Farley & Associates Ltd  
426/428 Holdenhurst Road  
Bournemouth  
Dorset  
BH8 9AA

#### **Trustees**

S. Annandale  
D.M. Cherrett  
C.R. Davenport  
E.M. Davenport  
G.D. Hayton  
D.A. Mallender  
R.P. Sach  
P.L. Scott  
K.W. Wilkins  
B. Woolton

#### **Independent Examiners**

Michael Farley & Associates Ltd  
426/428 Holdenhurst Road  
Bournemouth  
Dorset  
BH8 9AA

#### **Bankers**

HSBC  
165-167 High Street  
Poole  
Dorset  
BH15 1AU

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Browsea Open Air Theatre Ltd is a Registered Charitable Company governed by the Memorandum and Articles of Association (Company No. 01375316).  
Incorporated 26<sup>th</sup> June 1978.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity may be exposed and to ensure appropriate controls are in place.

### **Constitution**

The Company is limited by Guarantee and has no share capital. In the event of the company being wound up members are each required to contribute an amount not exceeding £1.

Browsea Open Air Theatre Limited is referred to throughout the remainder of this report as BOAT.

### **Patrons**

Andrew Jarvis - A professional Shakespearian Actor and Tutor  
Michael Dobson - Director of the Shakespeare Institute

### **Trustees**

The trustees who served during the year were:

R.P. Sach - (Chair)  
D.M. Cherrett – (Treasurer)  
P.L. Scott – (Secretary)  
S. Annandale  
E.M. Davenport  
C.R. Davenport  
G.D. Hayton  
D.A. Mallender  
K.W. Wilkins  
B. Woolton

### **Recruitment and appointment of Trustees**

The Directors of the Company are also charity trustees for the purpose of charity law, and are referred to as "Trustees" throughout the report. There are no members who are not Trustees. All members of the Trustee body give their time voluntarily. There are currently eleven Trustees. Trustees are replaced through personal recommendation of existing Trustees.

Trustees are made aware of their responsibilities under the Companies Act and the Charities Act, and all are made aware of the nature of the work of the charity.

## **Risk Management**

The Trustees have not identified any major risks to which the Charity is exposed.

On the practical front we operate a rigorous Health and Safety Policy, both for members of the Company and for the General Public. This Policy is reviewed regularly annually.

## **OBJECTIVE AND ACTIVITIES**

### **Charitable Objectives and Activities**

The purpose of the Charity is to advance the education of the Public in the Arts, particularly in the art of Drama, and to further the charitable work of The National Trust and the Dorset Trust for Nature Conservation.

### **Public Benefit Statement**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

B.O.A.T. is committed to Equal Opportunities and to promoting theatre as an activity for all. We ensure that all volunteers are treated equally.

### **Overview 2020**

The planned 2020 production was 'Romeo and Juliet'. However due to the Coronavirus Pandemic this had to be cancelled.

We are continuing to pursue our goal of a permanent home for our costume collection.

B.O.A.T. offers talks to local organisations. However we had to cancel several talks due to the Coronavirus Pandemic.

B.O.A.T. was set to re-locate their performance area on the Island, to a new purpose built site in partnership with the National Trust. However, this has now been put on indefinite hold, due to the Coronavirus Pandemic.

## **Review and Achievements 2020**

### **Donations**

We made no donations in 2020 as we had no performance.

### **Boat At Home**

In order to keep our patrons entertained, every two weeks from the 24th April we streamed full-length recordings of our shows. Each show started at 7:30pm on Saturday night, and was available to watch for 3 days after that. The productions shown were:

- 2015 *The Tempest* directed by Neil Mathieson
- 2013 *A Midsummer Night's Dream* directed by Denise Mallender
- 2017 *As You like It* directed by Brian Woolton
- 2010 *The Taming of the Shrew* Directed by Denise Mallender
- 2013 *Pericles* directed by Don Cherrett
- 2019 *Richard III* Directed by Neil Mathieson

We received donations from some Patrons.

## Boat At Home – Shakespeare Shorts

BOAT at home Season 2 started on Saturday August 29th 2020 on our You Tube Channel with an innovative take on an extract from Twelfth Night. This was followed with scenes from Macbeth. Next we did excerpts from The Tempest with music specially composed by Gary Hayton. Then Romeo and Juliet starring Maddie Davies and Aiden Nicholas. Next As You Like It and Richard III, reuniting Tim Fearon and Alic Drewitt from our 2019 production.

Filmed under lockdown conditions, we've used some very clever technology to add a high-tech 21st century spin.

This has been done to keep the B.O.A.T. profile alive and in the public eye. We will continue Boat At Home – Shakespeare Shorts in 2021.

**Costume Premises** We are still using the same unit for our costumes. The lease for this has been agreed until 31st March 2022. We first started making our own costumes in 2001 having hired, mostly from the RSC, before that date. We now have an extremely well stocked wardrobe of costumes made to a very high standard.

## Boat Tender

We again put our boat services out to tender to ensure that we, as a Charity, are getting the best value for money when transporting our patrons, cast and crew to Brownsea Island. This year we again invited Brownsea Island Ferries and Greenslade, to tender for our boat services. The only company that quoted for these services were Brownsea Island Ferries, who we used for our 2019 season. This helps us support the National Trust. However because of the Coronavirus Pandemic we had to cancel their services for this summer.

## Sponsorship

Dorset Software had offered Sponsorship for 2020. However, as we were unable to perform they did not sponsor us. Dorset Software has agreed to sponsor us in 2022.

## Talks

We continue to respond to requests for talks to outside bodies.

Our talks aim to give information about our charity in an entertaining and professional manner, consistent with our ethos of providing quality traditional Shakespeare. During 2020 BOAT delivered 3 talks to:-

- Victoria Park Methodists – Jan 22<sup>nd</sup>
- Dorset Software Annual Dinner – Jan 25<sup>th</sup>
- Tangent Dinner – Feb 5<sup>th</sup>

We had further talks booked for March, April, May and October all of which had to be cancelled due to the Coronavirus Pandemic.

We plan to offer Zoom talks in 2021 and have one already booked.

Talks were tailored to the requests of those inviting us and covered a variety of subjects:

How it all began in 1964

Tales from over 50 years on Brownsea Island

Getting a production up and running

DVD – A taste of BOAT

Costumed performances of sonnets and short scenes from plays

Creating/designing the set on the island

Our costumes and accessories

Insight into Props

Using Lighting and Sound

Fight scenes

Being a BOATER – opportunities to get involved

The aims are to generate additional income towards the work of BOAT in support of the National Trust and to raise the profile of BOAT in order to sell more tickets and recruit new volunteers.

## **FundRaising**

To raise further money, we continue to use our 'Easy Funding' account, giving all members of BOAT the facility to register with 'Easy Funding'. We have also added 'Amazon Smile'. Members can donate to their chosen charity, B.O.A.T. when making 'on-line' purchases with registered businesses and Amazon.

### **56<sup>th</sup> Year of Shakespeare on Brownsea Island**

BOAT started as a one-off in 1964 to celebrate Shakespeare's 400th Anniversary and has played on the island every year since. We are now in our 56th year, having marked our 50th year by a Celebration Event on the 28th April 2013, at Upton House. We continued to sell the few remaining copies of our 50th Celebration 'Brownsea Open Air Theatre's first 50 years' book.

## **FINANCIAL REVIEW**

### **Financial Management and Reserves**

Financial Management Policy controls ensure that all our assets are secure. The Policy meets all the requirements of the Charities Act 1993, Charity Commission guidelines 'Internal Financial Controls for Charities' and 'Accounting and Reporting by Charities: Statement of Recommended Practice (2015)'.

We keep a Reserve sufficient to provide initial funding for the next production should the current production unexpectedly incur a loss.

### **Principal Funding Sources**

The Charity is principally dependent on income from the Annual Production.

### **Financial Statement**

The company made a profit of £785 during the year 2020. We would have made a considerable loss, through money already paid out on production expenses up to March 2020, plus our fixed costs. However, we ended up with a small profit thanks to receiving government and local council grants, made available to us because of the Pandemic. As we generated no income in 2020 we have been unable to donate to charity. Every year, since 1964, we have donated to the National Trust and other organisations, from the money raised by our annual Production.

### **Trustees Responsibilities**

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law 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 company and of the income or expenditure of the company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been prepared in accordance with the Statement of Recommended practice – "Accounting and Reporting by Charities" (SORP 2015) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 11 April 2021.



D. CHERRETT - TRUSTEE

## **Browsea Open Air Theatre Ltd**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Browsea Open Air Theatre Ltd for the year ended 31 December 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Browsea Open Air Theatre Ltd for the year ended 31 December 2020 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF.



Michael Farley & Associates Limited  
Chartered Accountants  
426-428 Holdenhurst Road  
Bournemouth  
Dorset  
BH8 9AA

11/4/2021

**Browsea Open Air Theatre Ltd**  
**Statement of Financial Activities**  
**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Incoming and endowments from:</b>		
Donations and legacies	936	-
Charitable activities - fundraising income	-	83,044
Subscriptions	-	-
Investments	-	-
Other	-	-
<b>Total</b>	<u>936</u>	<u>83,044</u>
Charitable activities - fundraising costs	1,020	72,466
Administrative expenses	8,492	21,088
	<u>9,512</u>	<u>93,554</u>
<b>Net income/(expenditure)</b>	(8,576)	(10,510)
UK Government Covid-19 grant	10,000	-
<b>Net movement in funds</b>	<u>1,424</u>	<u>(10,510)</u>
	<u>1,424</u>	<u>(10,510)</u>
<b>Reconciliation of funds</b>		
Total funds brought forward	50,124	60,634
<b>Total funds carried forward</b>	<u>51,548</u>	<u>50,124</u>

**Browsea Open Air Theatre Ltd**  
**Registered number:** 01375316  
**Balance Sheet**  
**as at 31 December 2020**

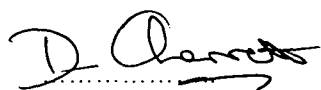
	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	2	5,589	6,671
<b>Current assets</b>			
Debtors	3	-	954
Cash at bank and in hand		46,559	45,761
		46,559	46,715
<b>Creditors: amounts falling due within one year</b>			
	4	(600)	(3,262)
<b>Net current assets</b>		45,959	43,453
<b>Net assets</b>		<u>51,548</u>	<u>50,124</u>
<b>Capital and reserves</b>			
Profit and loss account		51,548	50,124
<b>Shareholder's funds</b>		<u>51,548</u>	<u>50,124</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Director and trustee

Approved by the Council of Management and the trustees on ..... 11/12/21



Director and trustee

**Browsea Open Air Theatre Ltd**  
**Statement of Cash Flows**  
**for the year ended 31 December 2020**

	Notes	2020 £	2019 £
<b>Operating activities</b>			
Profit/(loss) for the financial year		1,424	(10,510)
Adjustments for:			
Depreciation		1,862	2,224
Decrease/(increase) in debtors		954	(426)
(Decrease)/increase in creditors		(2,662)	1,058
		<u>1,578</u>	<u>(7,654)</u>
Cash generated by/(used in) operating activities		<u>1,578</u>	<u>(7,654)</u>
<b>Investing activities</b>			
Payments to acquire tangible fixed assets		(780)	(570)
Cash used in investing activities		<u>(780)</u>	<u>(570)</u>
<b>Net cash generated/(used)</b>			
Cash generated by/(used in) operating activities		1,578	(7,654)
Cash used in investing activities		(780)	(570)
Net cash generated/(used)		<u>798</u>	<u>(8,224)</u>
Cash and cash equivalents at 1 July		45,761	53,985
Cash and cash equivalents at 30 June		<u>46,559</u>	<u>45,761</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>46,559</u>	<u>45,761</u>

**Brownsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Charities Sorp (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Incoming Resources***

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. Any permanent endowments are dealt with through the statement of financial activities when received.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	25% reducing balance basis
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Brownsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**2 Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2020	124,318
Additions	780
At 31 December 2020	<u>125,098</u>
<b>Depreciation</b>	
At 1 January 2020	117,647
Charge for the year	1,862
At 31 December 2020	<u>119,509</u>
<b>Net book value</b>	
At 31 December 2020	<u>5,589</u>
At 31 December 2019	<u>6,671</u>

**3 Debtors**

<b>2020</b>	<b>2019</b>
<b>£</b>	<b>£</b>

Other debtors	<u>-</u>	<u>954</u>
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**4 Creditors: amounts falling due within one year**

<b>2020</b>	<b>2019</b>
<b>£</b>	<b>£</b>

Other creditors	<u>600</u>	<u>3,262</u>
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**5 Volunteers**

All productions are performed and produced by volunteers; all aspects of the charity's day to day activities are voluntary, including that of the Trustees, with no staff employed and no remuneration paid.

**6 Other information**

Brownsea Open Air Theatre Ltd is a private company limited by guarantee and incorporated in England. Its registered office is:  
 426/428 Holdenhurst Road  
 Bournemouth  
 Dorset  
 BH8 9AA

**Brownsea Open Air Theatre Ltd**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

9 Income and costs	2020	2019
	£	£
<b>Fundraising income</b>		
Box office	-	75,334
Insurance claim	-	2,000
Programme sales	-	2,723
Sponsorship receipts	-	1,000
Other receipts	-	1,987
	<u>-</u>	<u>83,044</u>
<b>Fundraising costs</b>		
Theatre area rental	-	3,600
Seating and auditorium costs	-	16,846
Set costs	18	3,214
Lighting and sound	-	10,084
Costumes and make up	-	1,952
Properties	530	2,648
Boat hire	-	29,842
Room hire and refreshments	472	1,557
Other production costs	-	2,723
	<u>1,020</u>	<u>72,466</u>
<b>Administrative expenses</b>		
Theatre running costs:		
Costume storage costs	2,562	3,600
Insurance	736	2,189
	<u>3,298</u>	<u>5,789</u>
Governance costs:		
Telephone	420	420
PO Box	352	-
Stationery and postage	201	1,300
Media advertising	1,113	1,348
Program design and printing	-	1,038
Posters/fliers/tickets print	475	944
Bank charges	(4)	-
Accountancy fees	600	552
Companies House filing fee	13	13
Repairs and maintenance	88	1,130
Depreciation	1,862	2,224
Charitable donations	-	5,550
Sundry expenses	74	780
	<u>5,194</u>	<u>15,299</u>
	<u>8,492</u>	<u>21,088</u>
<b>Other operating income</b>		
Donations (including Gift Aid)	<u>936</u>	<u>-</u>