

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

Brownsea Open Air Theatre Ltd is a Registered Charitable Company governed by the Memorandum and Articles of Association (Company No. 01375316).
Incorporated 26th 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 – (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 22nd
- Dorset Software Annual Dinner – Jan 25th
- Tangent Dinner – Feb 5th

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.

56th 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.

A handwritten signature in black ink, appearing to read 'D. Cherrett', with a stylized flourish at the end.

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 2020

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 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

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

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

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

Brownsea Open Air Theatre Ltd**Registered number:**

01375316

Balance Sheet**as at 31 December 2020**

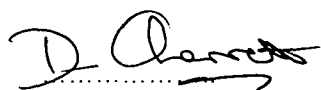
	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	2	5,589	6,671
Current assets			
Debtors	3	-	954
Cash at bank and in hand		46,559	45,761
		46,559	46,715
Creditors: amounts falling due within one year	4	(600)	(3,262)
Net current assets		45,959	43,453
Net assets		<u>51,548</u>	<u>50,124</u>
Capital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



Director and trustee

11/1/21

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

	Notes	2020 £	2019 £
Operating activities			
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>
Investing activities			
Payments to acquire tangible fixed assets		(780)	(570)
Cash used in investing activities		<u>(780)</u>	<u>(570)</u>
Net cash generated/(used)			
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

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

3 Debtors

	2020 £	2019 £
Other debtors	<u>-</u>	<u>954</u>

4 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	<u>600</u>	<u>3,262</u>

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
	£	£
Fundraising income		
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>
Fundraising costs		
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>
Administrative expenses		
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>
Other operating income		
Donations (including Gift Aid)	<u>936</u>	<u>-</u>