

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  
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)

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:

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 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

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</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>

**Brownsea 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>		67,952	59,791
<b>Net assets</b>		70,310	62,935
<b>Capital and reserves</b>			
Profit and loss account		70,310	62,935
<b>Shareholder's funds</b>		70,310	62,935

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.

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

**2 Tangible fixed assets**

	<b>Equipment £</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>
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**

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 2023**

<b>6 Income and costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<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)	<u>426</u>	<u>588</u>