BLACKBURN EMPIRE THEATRE LTD

England & Wales · Charity number 508435

Details

Other names	BLACKBURN THEATRE TRUST LIMITED, THWAITES EMPIRE THEATRE TRUST LIMITED, THWAITES THEATRE
Status	Registered
Legal form	Charitable company
Company number	01411764
Registered	1979-02-15
Register	View on the Charity Commission register

Contact

Address	Aqueduct Road Ewood Blackburn BB2 4HT
Phone	01254685500
Email	berryadvice@hotmail.com
Website	www.thwaitesempiretheatre.co.uk

Activities

Objects: TO PROMOTE. MAINTAIN, IMPROVE, ASSIST AND ADVANCE PUBLIC EDUCATION, APPRECIATION AND UNDERSTANDING OF THE ARTS INCLUDING THE ARTS OF DESIGN, DRAMA, MIME, DANCE, SINGING AND MUSIC AND TO FORMULATE, PREPARE AND ESTABLISH SCHEMES THEREOF.

Activities: The charity is a local theatre providing cultural entertainment and education to the people of Blackburn and its surrounding areas.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- Blackburn With Darwen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£543,544	£589,035	£388,060	4
2023-12-31	£462,203	£405,281	-	-
2022-12-31	£387,578	£309,144	-	-
2021-12-31	£254,876	£287,947	-	-
2020-12-31	£229,375	£202,815	-	-

Trustees

Name	Role	Appointed
HOWARD ANTHONY JONES		
JAMES MACKIE HADDOW		
JOHN JACKSON		
John Anson		2013-11-05
Kyle Stephen Lawrenson		2023-09-20
LINDA MARY BERRY		
Mark Sears		2023-06-09

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BLACKBURN EMPIRE THEATRE LTD

England & Wales - Charity number 508435

Accounts

Company Number: 01411764
Registered in England and Wales
Charity Number: 508435

Blackburn Empire Theatre Ltd

Report and financial statements

For the year ended 31st December 2024

Blackburn Empire Theatre Ltd

Legal and administrative information

for the year ended 31st December 2024

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Blackburn Empire Theatre Ltd
Legal and administrative information
for the year ended 31st December 2024

Company number	01411764
Charity number	508435
Trustees	John Anson Linda M Berry James M Haddow John A Jackson Howard A Jones Janet L Stonham (ceased 19th February 2025) Mark Sears Kyle S Lawrenson
Secretary	Linda M Berry
Registered office	Unit 27B Mitton Road Business Park Mitton Road, Whalley, Clitheroe Lancashire BB7 9YE
Accountants	David H Evans Limited Unit 27B Mitton Road Business Park Mitton Road, Whalley, Clitheroe Lancashire BB7 9YE

Blackburn Empire Theatre Ltd

Trustees' Annual Report

for the year ended 31st December 2024

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared In accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

a) Policies and objectives

The theatre relies on grants, donations and income from ticket sales, bar, refreshment and merchandise sales and room hire to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on low incomes in the local community.

Blackburn Empire Theatre Limited is a company limited by guarantee and registered under the Companies Act 2006. Its governing document is its Memorandum and Articles of Association. The company is a registered Charity.

The principal objective of the charity is to promote, maintain, improve, assist and advance public education, appreciation and understanding of the arts including the arts of design, drama, mime, dance, singing and music to formulate, prepare and establish schemes thereof.

The theatre has the general aim of contributing to the quality of life of our participants and audiences by expanding their horizons through the provision of exciting, challenging and accessible professional and community arts events.

The strategies employed to achieve the charity's objectives are to:

- Welcome new and existing audiences by presenting a programme that will inspire and entertain through its artistic and cultural diversity;
- Concentrate on involving young people in the arts to help encourage a culture in which different age ranges play a complementary part;
- Provide placements for volunteers to work with the charity to gain a greater understanding of how a theatre operates and guide them in future employment.

The remainder of the Trustees' Report sets out the aims and objectives and explains how the charity has considered the guidance.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

b) **Volunteers**

Volunteers are an essential and extremely important resource in our Theatre. They are involved in most of our activities ranging from the box office, cleaning, front of house, stage management, technical support and manning the bar. All our Trustees also give of their time freely.

Achievements and performance

Chairman's review of activities

It is pleasing to report that the steady progress being made at the Empire Theatre has continued throughout the year. By taking a more pro-active approach to future bookings and careful monitoring of shows, audience numbers continued to increase throughout the year attracting a wide range of audiences.

A number of shows were total sell-outs with waiting lists being set up and many others were close to capacity with just balcony seats available. The diverse range of shows which sold out demonstrates that the theatre has become a trusted venue for many theatregoers both in and around Blackburn and Darwen and further afield. Among the shows playing to capacity houses were Abba and Eagles' tributes, comedian Clinton Baptiste, rock and rollers Showaddywaddy, Princess Live which attracted a younger mums and daughters' audience and a young people's production of Les Miserables.

Particularly pleasing was the response to Blackburn Musical Theatre Company, one of many organisations which call the Empire home, with a week-long run being a virtual sell-out every night.

Special mention should be made of the annual pantomime Jack and the Beanstalk which once again broke box office records. There was an increased number of tickets sold for public performances and all schools' performances were virtual sell-outs. A number of schools from East Lancashire booked for the first time due to the growing reputation of the Empire for staging an entertaining show in conjunction with Tom Rolfe Productions. The Empire has also benefitted from a number of local venues being forced to close.

Looking ahead to the pantomime in 2025, a large number of school and group bookings had been secured by the end of the year while Jack and the Beanstalk was still running. Special mention should be made of the efforts of office manager Janet Stonham who has built up a great working relationship with the schools and has been proactively encouraging bookings and also to all the volunteers who make the panto performances – often two per day - a fun experience for everyone. And there's the technical team who have calmly and professional handles everything that has been required of them leading to a production of the highest standard.

Having introduced stronger management of show receipts and analysing the impact of every show, it has enabled Kris Connell to put together an even stronger programme schedule for 2025. The aim is always to bring the best possible acts, shows and performers to the theatre for a wide range of audiences and for 2025 a number of new shows will be visiting for the first time.

There has been an increase demand from dance schools and organisations such as Prima Dance Competitions who have made bookings, partly through word-of-mouth and the Empire's ability to handle large numbers of performers/competitors.

Looking ahead to 2025 as a whole, the aim has been to introduce bigger and better shows when possible and to continue to offer a diverse programme which will appeal to all age groups and interests. By the end of 2024, it has been possible to pretty much fill up the calendar with just a few dates left available and a large number of promoters and artists making inquiries.

It's pleasing to note that 2024 has seen an increase in the number of volunteers with a variety of skills and experiences giving their time. This was achieved partly through an open day and also through online promotion and posters outside the theatre asking for new 'recruits'. Five volunteers were 'promoted' to become Front of House Supervisors to oversee the running of duties for every show and improved communications between supervisors and management has been introduced via a dedicated WhatsApp group.

The director working with Kris Connell put together a maintenance plan both for short term and longer term projects. Once again a summer shutdown in July and August allowed significant improvements to be made to the visitor experience. The Balcony Bar – renamed the Volunteers' Bar – was totally refurbished with an old photo of the Empire being turned into digital wall art to occupy one wall of the bar. One of the distinctive circular windows in the bar was also replaced.

In the main bar, the old bench-style seating around the walls was removed and tables and chairs introduced creating more space for patrons on show nights and offering even easier access to the bar. A new carpet in the bar was also laid and additional TV screens installed to promote future shows and to display bar prices. New screens were also added to the box office area. New larger poster boxes of a uniform design were put up around the exterior of the theatre allowing the promotion of more shows.

The Empire continues to be the base for a number of organisations including Blackburn Drama Club and the Zoe Taylor Dance Academy. By renegotiating the lease with long-standing tenant Tim Lince Productions a large room in the performing arts centre which had previously been used as storage was freed up and – subject to planning approval – the aim is to create and additional rehearsal space for a new tenant; part of the theatre's commitment to the community and also to increase the revenue streams. Tim Lince Productions has moved to a smaller storage space within the theatre which has been created.

Overall the Empire Theatre has consolidated its position as Blackburn's busiest community venue. There is a commitment from everyone involved from the directors, staff and volunteers to continue to grow our audiences, bring in bigger and better shows and to meet the needs of the diverse community which makes up Blackburn with Darwen.

2025 promises to be an exciting year with a number of strategic plans to be worked on. Revenues continue to grow which will allow further investment into the theatre. It is hoped to explore areas where grant aid may be available and also to develop even closer ties with community organisations interested in the arts.

Financial review

a) Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b) Reserves policy

The reserves policy of the trustees is to ensure that the company safely commits as much as possible to furthering its objectives whilst retaining financial stability and its potential to identify and exploit opportunities.

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 1 and 3 months of the expenditure of approximately £49,000. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The trustees will aim to ensure the continuation of current activities in the event of a significant drop in income. In this event it would be necessary to consider how the funding would be replaced or the activities changed.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a) Constitution

The company is constituted under a Memorandum of Association dated 26 January 1979 and is registered as a charitable company limited by guarantee (charity number 508435). There have been no changes to the objectives since the last annual report.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as noted below.

John Anson
Linda M Berry
James M Haddow
John A Jackson
Howard A Jones
Janet L Stonham (ceased 19th February 2025)
Mark Sears
Kyle S Lawrenson

b) Method of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The company's existing board of trustees were individually appointed on the strength of their respective background, the network of contacts of the relevant trustee and an obvious enthusiasm and commitment to support the company on an ongoing basis.

The board may from time to time, and at any time, appoint any member of the company as a member of the board of trustees. The decision to elect new trustees to the board is based upon the availability of suitable candidates with a requisite skills base together with an acknowledgement by the board that additional support would be beneficial in order to assist in the company's development.

When considering new trustees, the board has regard to the requirement for any specialist skills needed, for example to enhance the potential pool of trustees.

c) Organisational structure and decision making

The affairs of the company are administered by the board of directors, who are also the trustees and must comprise not less than five members. The board may from time to time register an increase, subject to the number of members not exceeding fifty.

The board meets every 6 times a year and there are working groups which meet, as required, at other times to address specific governance or operational issues such as development, finance, risk management, fundraising etc.

A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations. The Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters relating to finance, employment and artistic programme.

d) Policies adopted for the induction and training of trustees

New trustees are provided with information on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the company.

During this induction they meet the key employees and other trustees. Trustees are encouraged to view the work delivered by the theatre and its employees and volunteers.

Trustees are also encouraged to attend all productions and appropriate training events.

e) Risk management

The trustees periodically review the major risks to which the company is exposed, in particular those related to the operations and finance of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

In particular insurance cover is in place and the finances of the charity are reviewed regularly. Particular attention has been focused on PAT testing, health and safety of artists and audience, and management of performing rights.

A key element in the management of financial risk is the setting of reserves policy and its regular review by trustees.

Plans for future periods

To build on the success of the past few years, to maintain the enthusiasm of all concerned with the theatre workings and to keep the wonderful reputation with the public that we have created for this unique community hub.

The Trustees report was approved by the Board of Trustees

Howard A Jones
Trustee
18th September 2025

Kyle S Lawrenson
Trustee

Blackburn Empire Theatre Ltd

Independent Examiner's Report to the Trustees

for the year ended 31st December 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2024 which are set out on pages 10 to 20

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Evans FCA
Independent Examiner

Member of the Institute of Chartered Accountants in England and Wales

Date: 18th September 2025

David H Evans Ltd
Unit 27 Mitton Road Business Park,
Mitton Road, Whalley, Clitheroe, BB7 9YE

Blackburn Empire Theatre Ltd

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted funds £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	8,649	10,000	18,649	*10,568*
Charitable activities	4	520,785	-	520,785	*449,935*
Other income	5	4,110	-	4,110	*1,700*
Total income		**533,544**	**10,000**	**543,544**	***462,203***
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	581,229	7,806	589,035	*405,281*
Total expenditure		**581,229**	**7,806**	**589,035**	***405,281***
Net (outgoing)/incoming resources before transfers		**(47,685)**	**2,194**	**(45,491)**	***56,922***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**(47,685)**	**2,194**	**(45,491)**	***56,922***
Reconciliation of funds					
Fund balances at 1st January 2024		433,551	-	433,551	*376,629*
Fund balances at 31st December 2024		**385,866**	**2,194**	**388,060**	***433,551***

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Blackburn Empire Theatre Ltd

Company number 01411764

Balance sheet as at 31st December 2024

	Note	2024		*2023*	
		£	£	£	£
Fixed assets					
Tangible assets	11		267,287		*278,816*
Current assets					
Stocks	12	3,378		*2,404*	
Debtors	13	3,691		*2,813*	
Cash at bank and in hand		449,932		*342,577*	
Total current assets		**457,001**		***347,794***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(333,728)		*(184,559)*	
Net current assets			**123,273**		***163,235***
Creditors: amounts falling due after more than one year	15		(2,500)		*(8,500)*
Net assets			**388,060**		***433,551***
The funds of the charity					
Restricted income funds	17		2,194		-
Unrestricted income funds			385,866		*433,551*
Total charity funds			**388,060**		***433,551***

For the financial year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Notes on pages 12 to 20 form part of these accounts

Approved by the Trustees on 18th September 2025 and signed on their behalf by:

Howard A Jones **Kyle S Lawrenson**

1 Accounting policies

Blackburn Empire Theatre Ltd is a private company limited by guarantee incorporated in England and Wales. The Registered Office is Aqueduct Road, Ewood, Blackburn, BB2 4HT.
The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102A) and the Companies Act 2006.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounting statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of restricted funds are set out in the notes to the financial statements.

1.3 Income resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of any discounts and VAT.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value, over the useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	6.7% straight line
Fixtures and fittings	10% of the reducing balance
Computers	25% of the reducing balance

The gains and losses arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised as income or expenditure for the accounting period.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price.

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1.8 Creditors and provisions

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

1.9 Taxation

The company meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from corporation tax in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities where the amounts are not apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may subsequently differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised These judgements include stock provision, the provision for bad debts, accruals, prepayments and depreciation.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £
Donations	8,649	10,000	18,649
Grants	-	-	-
Total	8,649	10,000	18,649
Total by fund 31 December 2023	*10,568*	-	*10,568*

4 Income from charitable activities

	Total 2024 £	*Total 2023 £*
Theatre ticket sales	266,503	*241,773*
Bar, refreshments and merchandise sales	172,661	*138,111*
Room and equipment hire	60,607	*55,108*
Raffles	8,120	*7,895*
Sponsorship and advertising	3,326	*5,132*
Sundry income	9,568	*1,916*
	520,785	*449,935*
Analysis between funds:		
Restricted	-	-
Unrestricted	520,785	*449,935*
	520,785	*449,935*

5 Other income

	2024 £	*2023 £*
Interest received	4,110	*1,700*
	4,110	*1,700*
Analysis between funds:		
Restricted	-	-
Unrestricted	4,110	*1,700*
	4,110	*1,700*

6 Charitable activities

	2024 £	*2023 £*
Theatre costs and artists	206,915	*94,806*
Bar, refreshments and merchandise	60,895	*53,745*
Share of support costs (see note 7)	321,225	*256,730*
	589,035	*405,281*
Analysis between funds:		
Unrestricted	581,229	*405,281*
Restricted	7,806	*-*
	589,035	*405,281*

7 Support costs

	Total 2024 £	*Total 2023 £*
Staff costs	112,762	*82,626*
Depreciation	11,529	*11,969*
Advertising and marketing	26,077	*27,114*
Water and general rates	4,952	*3,015*
Light and heat	25,313	*21,924*
Insurance	11,475	*9,835*
Telephone	2,895	*4,234*
Professional fees	2,520	*5,029*
Stationery, postage, printing and website	3,351	*3,392*
Accountancy fees	4,424	*3,333*
Volunteer expenses	5,637	*5,737*
Repairs and maintenance	49,693	*24,871*
Licence fees	13,458	*10,491*
Cleaning and waste disposal	4,907	*7,874*
Ticket issuing system	22,251	*18,283*
Card merchant and online sales commission	14,036	*12,884*
Bank charges	1,130	*1,139*
Miscellaneous	4,541	*2,537*
Bank loan interest	274	*443*
	321,225	*256,730*

	2024 £	*2023 £*
Unrestricted expenditure	321,225	*256,730*
Restricted expenditure	-	*-*
	321,225	*256,730*

8 Net movement in funds

	Total 2024 £	*Total 2023 £*
Net movement in funds is stated after charging (crediting):		
Independent Examiner fees	-	-
Depreciation of owned tangible fixed assets	11,529	*11,969*

9 Trustees

Janet Stoneham, a Trustee until 19th February 2025, was (and is) a full-time employee of the charity and was remunerated as such during the accounting period.

10 Staff costs

Staff costs for the year were as follows:

	2024 £	*2023 £*
Wages and salaries	105,115	*79,669*
Social security costs	4,485	*612*
Pension costs	3,162	*2,345*
	112,762	*82,626*

No employee had employee benefits in excess of £60,000 (2023: Nil)

The average number of full-time equivalent staff employed during the period was 4 (2023:4).

11 Fixed assets: tangible assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	440,728	282,646	723,374
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	440,728	282,646	723,374
Depreciation			
At 1 January 2024	183,518	261,040	444,528
Charge for the year	8,815	2,714	11,529
Disposals	-	-	-
At 31 December 2024	192,333	263,754	456,087
Net book value			
At 31 December 2024	248,395	18892	267,287
At 31st December 2023	*257,210*	*21,606*	*278,816*

12 Stocks

	2024 £	*2023 £*
Goods for resale	3,378	*2,404*

13 Debtors: amounts falling due within one year

	2024 £	*2023 £*
Trade debtors	3,691	*2,813*
Other debtors	-	-
Prepayments and accrues income	-	-
	3,691	*2,813*

14 Creditors: amounts falling due within one year

	2024 £	*2023 £*
Loans	6,000	*6,000*
Other taxation and social security	26,562	*35,174*
Trade creditors	108,493	*15,501*
Deferred Income	179,532	*112,087*
Accruals and other creditors	13,141	*15,797*
	333,728	*184,559*

The amount included in loans is a Bounce Back loan. The loan is repayable in equal monthly instalments of £500 which started on 29th June 2021. Interest is payable monthly in arrears on the first business day of each month. The loan can be repaid at any time in full or in part without premium or penalty.

15 Creditors: amounts falling due after more than one year

	2024 £	*2023 £*
Loans	2,500	*8,500*

An amount of £2,500 included in loans is a Bounce Back loan (see details in Note 16).

16 Loans and overdrafts

	2024 £	*2023 £*
Loans	8,500	*14,500*
Payable within one year	6,000	*6,000*
Payable after one year	2,500	*8,500*

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Restricted funds	-	10,000	7,806	-	2,194

	Balance at 1st January 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2023 £*
Restricted funds	-	-	-	-	-

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Designated funds	-	-	-	-	-

	Balance at 1 January 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2023 £*
Designated funds	-	-	-	-	-

There were not any Designated funds in either the current or previous accounting periods.

18 Analysis of net assets between funds

1st January to 31st December 2024:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	267,287	-	267,287
Net current assets/(liabilities)	121,079	2,194	123,273
Creditors of more than one year	(2,500)	-	(2,500)
	385,866	2,194	388,060

1st January to 31st December 2023:

	Unrestricted funds £	*Restricted funds £*	*Total £*
Tangible fixed assets	*278,816*	-	*278,816*
Net current assets/(liabilities)	*163,235*	-	*163,235*
Creditors of more than one year	*(8,500)*	-	*(8,500)*
	433,551	-	*433,551*

19 Related party transactions:

During the accounting period expenses totalling £1,525 (2023: £1,188) were incurred with Pennine Fire and Safety Limited, a company in which Mr J Jackson, a trustee, is a director.

During the accounting period expenses totalling £2,164 (2023: £4,061) were incurred with Unified World Communications Limited, a company in which Mr H A Jones, a trustee, is a director.

BLACKBURN EMPIRE THEATRE LTD

England & Wales - Charity number 508435

Accounts

Company Number: 01411764
Registered in England and Wales
Charity Number: 508435

Blackburn Empire Theatre Ltd

Report and financial statements
For the year ended 31st December 2022

Blackburn Empire Theatre Ltd
Legal and administrative information
for the year ended 31st December 2022

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Blackburn Empire Theatre Ltd
Legal and administrative information
for the year ended 31st December 2022

Company number	01411764
Charity number	508435
Trustees	John Anson Linda M Berry Malcolm R Doherty James M Haddow John A Jackson Howard A Jones Janet L Stonham Mark Sears (appointed 9th June 2023) Michael A Berry (ceased 5th February 2023)
Secretary	Linda M Berry
Registered office	Aqueduct Road Ewood Blackburn Lancashire BB2 4HT
Accountants	David H Evans Limited Unit 27B Mitton Road Business Park Mitton Road Whalley Clitheroe BB7 9YE

Blackburn Empire Theatre Ltd

Trustees' Annual Report

for the year ended 31st December 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared In accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

a) Policies and objectives

The theatre relies on grants, donations and income from ticket sales, bar, refreshment and merchandise sales and room hire to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on low incomes in the local community.

Blackburn Empire Theatre Limited is a company limited by guarantee and registered under the Companies Act 2006. Its governing document is its Memorandum and Articles of Association. The company is a registered Charity.

The principal objective of the charity is to promote, maintain, improve, assist and advance public education, appreciation and understanding of the arts including the arts of design, drama, mime, dance, singing and music to formulate, prepare and establish schemes thereof.

The theatre has the general aim of contributing to the quality of life of our participants and audiences by expanding their horizons through the provision of exciting, challenging and accessible professional and community arts events.

The strategies employed to achieve the charity's objectives are to:

- Welcome new and existing audiences by presenting a programme that will inspire and entertain through its artistic and cultural diversity;
- Concentrate on involving young people in the arts to help encourage a culture in which different age ranges play a complementary part;
- Provide placements for volunteers to work with the charity to gain a greater understanding of how a theatre operates and guide them in future employment.

The remainder of the Trustees' Report sets out the aims and objectives and explains how the charity has considered the guidance.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

b) **Volunteers**

Volunteers are an essential and extremely important resource in our Theatre. They are involved in most of our activities ranging from the box office, cleaning, front of house, stage management, technical support and manning the bar. All our Trustees also give of their time freely.

Blackburn Empire Theatre Ltd
Trustees' Annual Report
for the year ended 31st December 2022

Trustees' Review

At the start of 2022 no-one knew quite what to expect with the country still feeling the effects of the Covid-19 pandemic. For all venues, including ours, it was a challenging time as audiences were still unsure about returning to the theatre and being part of large, massed gatherings.

But we did everything possible to make them feel comfortable and our volunteers, as ever, were superb, helping our audiences get used to enjoying live shows once more and as the year progressed we were very pleased to see a number of 'sold out' shows.

It was also great to be able to welcome back to those theatre groups and dance schools who call the Empire home and seeing them operate at pre-pandemic levels. Blackburn Musical Theatre Company, Blackburn G&S and Blackburn Drama Club all staged week-long productions with us and the high standard of these productions was commented on by many audience members.

We have also teamed up with Made for Stage, a company which encourages young people to become involved in the theatre. Made for Stage has become a regular user of the Berry Room for rehearsals and workshops and we are looking forward to further developing this relationship as engaging young people across Blackburn with Darwen and East Lancashire as a whole is a key element of our strategy.

It was pleasing to see that shows appealing to different and diverse audiences all did well during the year. Among the many shows to sell out were tributes to Michael Jackson, Cher and Abba; family shows such as the Wizard of Oz and a Halloween Spooktacular, various dance school celebrations plus the adults only Bingo That's Bonkers.

The aim during the year – and going forward – is to increase the quality and variety of shows even further, giving audiences a wide range of productions to enjoy, further cementing the Empire's reputation. We have increased the number of family shows – particularly during school holidays and half terms – and all fared very well including Alice in Tik Tok Land, and an Easter extravaganza. We look forward to increasing the number of attractively-priced shows suitable for family audiences during these holiday periods in 2023.

During the year we held our first show aimed at the deaf community – Sign Along with Us – which was very well received and highlights the Empire's commitment to attracting a new a diverse audience to the theatre. A number of charity concerts were also held during the year and The Go's, those excellent ambassadors for the Empire, performed at a number of residential care homes as well as at the theatre.

As part of attracting new audiences, the Empire worked with Plane Comedy during the year staging several nights of stand-up which saw sales increasing at each event as word spread about the event.

Special mention has to be made of the annual pantomime, Cinderella, staged in conjunction with Tom Rolfe Productions. It was a huge success breaking box office records and playing to packed houses both during the morning and afternoon schools shows and throughout the festive holiday period to family audiences. The appearance of Linda Lusardi in the show proved to be a big draw and BBC Breakfast broadcast live from the Empire with excerpts also appearing on Look North West.

Panto stars helped promote the show by appearing in costume in The Mall Blackburn and numerous press and radio interviews were carried out. And, audience feedback praised the quality of the show itself meaning we are very confident that 2023's pantomime will once again be a record breaker.

During the year, a number of behind the scenes changes were carried out to help further improve the smooth running of the theatre. In the balcony, a new carpet was fitted, making the whole area much more attractive to audiences; the office areas too were recarpeted and brightened up and a new Epos till system was introduced on the bar with volunteers being given full training to ensure smoother service during shows and more detailed stock control and financial management.

To encourage audiences, we also introduced the Booking Protect system at the box office increasing confidence when buying tickets and we also introduced Docusign to simplify the issuing of contacts to artists and promoters.

Comedian Jimmy Cricket agreed to become a patron of the theatre, taking over from John Challis who died in 2021.

New external signing for the theatre was made possible by the sterling efforts of director Howard Jones who undertook a 'virtual' walk from Lands End to John O'Groats – a distance of more than 870 miles – raising more than £5,000 in the process. A magnificent achievement and the new electronic signage, all in the Empire's branding, looks fantastic.

No review of the year at the Empire would be complete without saluting the simply marvellous team of volunteers who are the lifeblood of the theatre. Currently we have more than 40 regular volunteers who are involved in every aspect of running the theatre ranging from box office, front of house and bar work to cleaning, maintenance and ensuring that every visitor to the Empire has a memorable experience. We couldn't do it without them and we will be looking to increasing and developing the number of volunteers even more during the forthcoming year.

The same is true of the small team of employees – our office manager, technical manager and technical assistant – who so often go above and beyond to ensure the smooth running of the whole operation.

No-on really knew what to expect when 2022 dawned and the world appeared to be in a very precarious place. Audience confidence was low, the cost of living crisis was beginning to hit home and the financial outlook was full of doom and gloom. But the Empire Theatre and everyone involved in it embraced the challenge of bringing back existing supporters and attracting new audiences and during the year it became obvious that the Empire was still very much in everyone's hearts.

It means we can look ahead with confidence. The aim is to continue to provide high quality shows which appeal to a wide range of audiences. The Empire is rooted in its community and, again, the aim is to further strengthen those ties and to develop new relationships with even wider sections of the community. For anyone involved in it, we know that The Empire Theatre is a very special place, and thanks to the hard work of the whole team more and more people are appreciating that.

Financial review

a) Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b) Reserves policy

The reserves policy of the trustees is to ensure that the company safely commits as much as possible to furthering its objectives whilst retaining financial stability and its potential to identify and exploit opportunities.

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 1 and 3 months of the expenditure of approximately £25,700. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The trustees will aim to ensure the continuation of current activities in the event of a significant drop in income. In this event it would be necessary to consider how the funding would be replaced or the activities changed.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a) Constitution

The company is constituted under a Memorandum of Association dated 26 January 1979 and is registered as a charitable company limited by guarantee (charity number 508435). There have been no changes to the objectives since the last annual report.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as noted below.

John Anson

Linda M Berry

Malcolm R Doherty

James M Haddow

John A Jackson

Howard A Jones

Janet L Stonham

Mark Sears (appointed 9th June 2023)

Michael A Berry (ceased 5th February 2023)

b) Method of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The company's existing board of trustees were individually appointed on the strength of their respective background, the network of contacts of the relevant trustee and an obvious enthusiasm and commitment to support the company on an ongoing basis.

The board may from time to time, and at any time, appoint any member of the company as a member of the board of trustees. The decision to elect new trustees to the board is based upon the availability of suitable candidates with a requisite skills base together with an acknowledgement by the board that additional support would be beneficial in order to assist in the company's development.

When considering new trustees, the board has regard to the requirement for any specialist skills needed, for example to enhance the potential pool of trustees.

c) Organisational structure and decision making

The affairs of the company are administered by the board of directors, who are also the trustees and must comprise not less than five members. The board may from time to time register an increase, subject to the number of members not exceeding fifty.

The board meets every 6 times a year and there are working groups which meet, as required, at other times to address specific governance or operational issues such as development, finance, risk management, fundraising etc.

A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations. The Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters relating to finance, employment and artistic programme.

d) Policies adopted for the induction and training of trustees

New trustees are provided with information on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the company.

During this induction they meet the key employees and other trustees. Trustees are encouraged to view the work delivered by the theatre and its employees and volunteers.

Trustees are also encouraged to attend all productions and appropriate training events.

e) Risk management

The trustees periodically review the major risks to which the company is exposed, in particular those related to the operations and finance of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

In particular insurance cover is in place and the finances of the charity are reviewed regularly. Particular attention has been focused on PAT testing, health and safety of artists and audience, and management of performing rights.

A key element in the management of financial risk is the setting of reserves policy and its regular review by trustees.

Plans for future periods

To build on the success of the past few years, to maintain the enthusiasm of all concerned with the theatre workings and to keep the wonderful reputation with the public that we have created for this unique community hub.

The Trustees report was approved by the Board of Trustees

Janet Stonham

Trustee

19th September 2023

Blackburn Empire Theatre Ltd
Independent Examiner's Report to the Trustees
for the year ended 31st December 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2021 which are set out on pages 11 to 20

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David H. Evans.

David Evans FCA
Independent Examiner

Member of the Institute of Chartered Accountants in England and Wales

Date: 19th September 2023

David H Evans Ltd
Unit 27B Mitton Road Business Park,
Mitton Road, Whalley,
Clitheroe, BB7 9YE

Blackburn Empire Theatre Ltd

Statement of Financial Activities (including Income and Expenditure account) for the year ended 31st December 2022

	Note	Unrestricted Funds £	Restricted funds £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	12,262	-	12,262	*21,718*
Charitable activities	4	375,316	-	375,316	*206,320*
Other income	5	-	-	-	*26,838*
Total income		**387,578**	**-**	**387,578**	***254,876***
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	309,144	-	309,144	*287,947*
Total expenditure		**309,144**	**-**	**309,144**	***287,947***
Net (outgoing)/incoming resources before transfers		**78,434**	**-**	**78,434**	***(33,071)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**78,434**	**-**	**78,434**	***(33,071)***
Reconciliation of funds					
Fund balances at 1st January 2022		298,195	-	298,195	*331,266*
Fund balances at 31st December 2022		**376,629**	**-**	**376,629**	***298,195***

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Blackburn Empire Theatre Ltd

Company number 01411764

Balance sheet as at 31st December 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		283,951		*284,133*
Current assets					
Stocks	14	2,480		*3,039*	
Debtors	15	9,650		*4,969*	
Cash at bank and in hand		230,844		*158,084*	
Total current assets		**242,974**		***166,092***	
Liabilities					
Creditors: amounts falling due in less than one year	16	(130,452)		*(123,441)*	
Net current assets			**112,522**		***42,651***
Creditors: amounts falling due after more than one year	17		(19,844)		*(28,589)*
Net assets			**376,629**		***298,195***
The funds of the charity					
Restricted income funds	19		-		-
Unrestricted income funds	20		376,629		*298,195*
Total charity funds			**376,629**		***298,195***

For the financial year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Notes on pages 12 to 20 form part of these accounts

Approved by the Trustees on 19th September and signed on their behalf by:

Mark Sears **Janet Stonham**

1 Accounting policies

Blackburn Empire Theatre Ltd is a private company limited by guarantee incorporated in England and Wales. The Registered Office is Aqueduct Road, Ewood, Blackburn, BB2 4HT.
The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102A) and the Companies Act 2006.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounting statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of restricted funds are set out in the notes to the financial statements.

1.3 Income resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of any discounts and VAT.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value, over the useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	6.7% straight line
Fixtures and fittings	10% of the reducing balance
Computers	25% of the reducing balance

The gains and losses arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised as income or expenditure for the accounting period.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price.

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1.8 Creditors and provisions

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

1.9 Taxation

The company meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from corporation tax in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities where the amounts are not apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may subsequently differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised These judgements include stock provision, the provision for bad debts, accruals, prepayments and depreciation.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £
Donations	12,262	-	12,262
Grants	-	-	-
Total	12,262	-	12,262
Total by fund 31 December 2021	*19,861*	*2,037*	*21,718*

4 Income from charitable activities

	Total 2022 £	*Total 2021 £*
Theatre ticket sales	209,498	*126,982*
Bar, refreshments and merchandise sales	112,387	*51,761*
Room hire	45,300	*24,182*
Raffles	4,325	*1,371*
Sponsorship and advertising	-	*363*
Sundry income	3,806	*1,661*
	375,316	*206,320*
Analysis between funds:		
Restricted	-	-
Unrestricted	375,316	*206,320*
	375,316	*206,320*

5 Other income

	2022 £	*2021 £*
Furlough income	-	*26,838*
	-	*26,838*
Analysis between funds:		
Restricted	-	*26,838*
Unrestricted	-	-
	-	*26,838*

6 Charitable activities

	2022 £	*2021 £*
Theatre costs and artists	44,734	*62,301*
Bar, refreshments and merchandise	44,321	*18,388*
Share of support costs (see note 7)	220,089	*207,258*
	309,144	*287,947*
Analysis between funds:		
Unrestricted	309,144	*212,384*
Restricted	-	*75,563*
	309,144	*287,947*

7 Support costs

	Total 2022 £	*Total 2022 £*
Staff costs	63,293	*67,698*
Depreciation	10,781	*9,901*
Advertising and marketing	32,460	*23,494*
Water and general rates	2,749	*2,863*
Light and heat	22,810	*13,768*
Insurance	9,651	*11,195*
Telephone	3,895	*3,786*
Professional fees	2,426	*8,335*
Stationery, postage, printing and website	2,069	*3,719*
Accountancy fees	3,056	*4,220*
Volunteer expenses	428	*1,385*
Repairs and maintenance	22,017	*31,785*
Licence fees	7,000	*4,240*
Cleaning and waste disposal	8,695	*5,507*
Ticket issuing system	14,119	*7,336*
Card merchant and online sales commission	11,845	*6,811*
Bank charges	426	*31*
Miscellaneous	1,776	*824*
Bank loan interest	593	*360*
	220,089	*207,258*

	2022 £	*2021 £*
Unrestricted expenditure	220,089	*131,695*
Restricted expenditure	-	*75,563*
	220,089	*207,258*

8 Net movement in funds

	Total 2022 £	*Total 2021 £*
Net movement in funds is stated after charging (crediting):		
Independent Examiner fees	-	-
Depreciation of owned tangible fixed assets	10,781	*9,901*

9 Trustees

Janet Stoneham, a Trustees is a full time employee of the charity and was remunerated as such during the accounting period.

10 Staff costs

Staff costs for the year were as follows:

	2022 £	*2021 £*
Wages and salaries	61,059	*65,671*
Social security costs	402	*253*
Pension costs	1,832	*1,774*
	63,293	*67,698*

No employee had employee benefits in excess of £60,000 (2021: Nil)

The average number of full time equivalent staff employed during the period was 3 (2021:3).

11 Fixed assets: tangible assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	440,728	265,214	705,942
Additions	-	10,599	10,599
Disposals	-	-	-
At 31 December 2022	440,728	275,813	716,541
Depreciation			
At 1 January 2022	165,889	255,920	421,809
Charge for the year	8,815	1,966	10,781
Disposals	-	-	-
At 31 December 2022	174,704	257888	432,590
Net book value			
At 31 December 2022	266,024	17,927	283,951
At 31st December 2021	*274,839*	*9,294*	*284,133*

12 Stocks

	2022 £	*2021 £*
Goods for resale	2,480	*3,039*

13 Debtors: amounts falling due within one year

	2022 £	*2021 £*
Trade debtors	9,650	*4,969*
Other debtors	-	-
Prepayments and accrues income	-	-
	9,650	*4,969*

14 Creditors: amounts falling due within one year

	2022 £	*2021 £*
Loans	6,000	*6,000*
Other taxation and social security	26,842	*1,060*
Trade creditors	17,096	*43,245*
Other creditors	1,487	*3,827*
Accruals and deferred income	79,027	*69,309*
	130,452	*123,441*

The amount included in loans is a Bounce Back loan. The loan is repayable in equal monthly instalments of £500 which started on 29th June 2021. Interest is payable monthly in arrears on the first business day of each month and is charged at 2.5% per annum. The loan can be repaid at any time in full or in part without premium or penalty.

15 Creditors: amounts falling due after more than one year

	2022 £	*2021 £*
Loans	19,844	*28,589*

An amount of £14,500 included in loans is a Bounce Back loan (see details in Note 16).

The remainder of the amount included under loans is a loan provided by Carlsberg Marston's Brewery. The loan is repayable by an advanced discount at a rate of £25 per barrel of beer purchased. The loan is secured on the freehold property and by a fixed and floating charge over the assets of the charity.

16 Loans and overdrafts

	2022 £	*2021 £*
Loans	25,844	*34,589*
Payable within one year	6,000	*6,000*
Payable after one year	19,844	*28,589*

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Restricted funds	-	-	-	-	-

	Balance at 1 January 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2021 £*
Restricted funds	*46,655*	*28,875*	*(75,563)*	*33*	-

There were not any Restricted funds for the accounting period ending 31st December 2022. The 2021 comparative figures represent a grant received from Theatres Trust to assist with the purchase of ticket scanners and Coronavirus Job Retention Grant ('Furlough') receipts.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Designated funds	-	-	-	-	-

	Balance at 1 January 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2021 £*
Designated funds	-	-	-	-	-

There were not any Designated funds in either the current or previous accounting periods.

19 Analysis of net assets between funds

1st January to 31st December 2022:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	283,951	-	283,951
Net current assets/(liabilities)	112,522	-	112,522
Creditors of more than one year	(19,844)	-	(19,844)
	376,629	-	376,629

1st January to 31st December 2021:

	Unrestricted funds £	*Restricted funds £*	*Total £*
Tangible fixed assets	*284,133*	-	*284,133*
Net current assets/(liabilities)	*42,651*	-	*42,651*
Creditors of more than one year	*(28,589)*	-	*(28,589)*
	298,195	-	*298,195*

20 Related party transactions:

During the accounting period expenses totalling £4,432 (2021: £416) were incurred with Pennine Fire and Safety Limited, a company in which Mr J Jackson, a trustee, is a director.

During the accounting period expenses totalling £584 (2021: £1,045) were incurred with Unified World Communications Limited, a company in which Mr H A Jones, a trustee, is a director.

BLACKBURN EMPIRE THEATRE LTD

England & Wales - Charity number 508435

Accounts

Company Number: 01411764
Registered in England and Wales
Charity Number: 508435

Blackburn Empire Theatre Ltd

Report and financial statements
For the year ended 31st December 2022

Blackburn Empire Theatre Ltd
Legal and administrative information
for the year ended 31st December 2022

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Blackburn Empire Theatre Ltd
Legal and administrative information
for the year ended 31st December 2022

Company number	01411764
Charity number	508435
Trustees	John Anson Linda M Berry Malcolm R Doherty James M Haddow John A Jackson Howard A Jones Janet L Stonham Mark Sears (appointed 9th June 2023) Michael A Berry (ceased 5th February 2023)
Secretary	Linda M Berry
Registered office	Aqueduct Road Ewood Blackburn Lancashire BB2 4HT
Accountants	David H Evans Limited Unit 27B Mitton Road Business Park Mitton Road Whalley Clitheroe BB7 9YE

Blackburn Empire Theatre Ltd

Trustees' Annual Report

for the year ended 31st December 2022

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared In accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

a) Policies and objectives

The theatre relies on grants, donations and income from ticket sales, bar, refreshment and merchandise sales and room hire to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on low incomes in the local community.

Blackburn Empire Theatre Limited is a company limited by guarantee and registered under the Companies Act 2006. Its governing document is its Memorandum and Articles of Association. The company is a registered Charity.

The principal objective of the charity is to promote, maintain, improve, assist and advance public education, appreciation and understanding of the arts including the arts of design, drama, mime, dance, singing and music to formulate, prepare and establish schemes thereof.

The theatre has the general aim of contributing to the quality of life of our participants and audiences by expanding their horizons through the provision of exciting, challenging and accessible professional and community arts events.

The strategies employed to achieve the charity's objectives are to:

- Welcome new and existing audiences by presenting a programme that will inspire and entertain through its artistic and cultural diversity;
- Concentrate on involving young people in the arts to help encourage a culture in which different age ranges play a complementary part;
- Provide placements for volunteers to work with the charity to gain a greater understanding of how a theatre operates and guide them in future employment.

The remainder of the Trustees' Report sets out the aims and objectives and explains how the charity has considered the guidance.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

b) **Volunteers**

Volunteers are an essential and extremely important resource in our Theatre. They are involved in most of our activities ranging from the box office, cleaning, front of house, stage management, technical support and manning the bar. All our Trustees also give of their time freely.

Blackburn Empire Theatre Ltd
Trustees' Annual Report
for the year ended 31st December 2022

Trustees' Review

At the start of 2022 no-one knew quite what to expect with the country still feeling the effects of the Covid-19 pandemic. For all venues, including ours, it was a challenging time as audiences were still unsure about returning to the theatre and being part of large, massed gatherings.

But we did everything possible to make them feel comfortable and our volunteers, as ever, were superb, helping our audiences get used to enjoying live shows once more and as the year progressed we were very pleased to see a number of 'sold out' shows.

It was also great to be able to welcome back to those theatre groups and dance schools who call the Empire home and seeing them operate at pre-pandemic levels. Blackburn Musical Theatre Company, Blackburn G&S and Blackburn Drama Club all staged week-long productions with us and the high standard of these productions was commented on by many audience members.

We have also teamed up with Made for Stage, a company which encourages young people to become involved in the theatre. Made for Stage has become a regular user of the Berry Room for rehearsals and workshops and we are looking forward to further developing this relationship as engaging young people across Blackburn with Darwen and East Lancashire as a whole is a key element of our strategy.

It was pleasing to see that shows appealing to different and diverse audiences all did well during the year. Among the many shows to sell out were tributes to Michael Jackson, Cher and Abba; family shows such as the Wizard of Oz and a Halloween Spooktacular, various dance school celebrations plus the adults only Bingo That's Bonkers.

The aim during the year – and going forward – is to increase the quality and variety of shows even further, giving audiences a wide range of productions to enjoy, further cementing the Empire's reputation. We have increased the number of family shows – particularly during school holidays and half terms – and all fared very well including Alice in Tik Tok Land, and an Easter extravaganza. We look forward to increasing the number of attractively-priced shows suitable for family audiences during these holiday periods in 2023.

During the year we held our first show aimed at the deaf community – Sign Along with Us – which was very well received and highlights the Empire's commitment to attracting a new a diverse audience to the theatre. A number of charity concerts were also held during the year and The Go's, those excellent ambassadors for the Empire, performed at a number of residential care homes as well as at the theatre.

As part of attracting new audiences, the Empire worked with Plane Comedy during the year staging several nights of stand-up which saw sales increasing at each event as word spread about the event.

Special mention has to be made of the annual pantomime, Cinderella, staged in conjunction with Tom Rolfe Productions. It was a huge success breaking box office records and playing to packed houses both during the morning and afternoon schools shows and throughout the festive holiday period to family audiences. The appearance of Linda Lusardi in the show proved to be a big draw and BBC Breakfast broadcast live from the Empire with excerpts also appearing on Look North West.

Panto stars helped promote the show by appearing in costume in The Mall Blackburn and numerous press and radio interviews were carried out. And, audience feedback praised the quality of the show itself meaning we are very confident that 2023's pantomime will once again be a record breaker.

During the year, a number of behind the scenes changes were carried out to help further improve the smooth running of the theatre. In the balcony, a new carpet was fitted, making the whole area much more attractive to audiences; the office areas too were recarpeted and brightened up and a new Epos till system was introduced on the bar with volunteers being given full training to ensure smoother service during shows and more detailed stock control and financial management.

To encourage audiences, we also introduced the Booking Protect system at the box office increasing confidence when buying tickets and we also introduced Docusign to simplify the issuing of contacts to artists and promoters.

Comedian Jimmy Cricket agreed to become a patron of the theatre, taking over from John Challis who died in 2021.

New external signing for the theatre was made possible by the sterling efforts of director Howard Jones who undertook a 'virtual' walk from Lands End to John O'Groats – a distance of more than 870 miles – raising more than £5,000 in the process. A magnificent achievement and the new electronic signage, all in the Empire's branding, looks fantastic.

No review of the year at the Empire would be complete without saluting the simply marvellous team of volunteers who are the lifeblood of the theatre. Currently we have more than 40 regular volunteers who are involved in every aspect of running the theatre ranging from box office, front of house and bar work to cleaning, maintenance and ensuring that every visitor to the Empire has a memorable experience. We couldn't do it without them and we will be looking to increasing and developing the number of volunteers even more during the forthcoming year.

The same is true of the small team of employees – our office manager, technical manager and technical assistant – who so often go above and beyond to ensure the smooth running of the whole operation.

No-on really knew what to expect when 2022 dawned and the world appeared to be in a very precarious place. Audience confidence was low, the cost of living crisis was beginning to hit home and the financial outlook was full of doom and gloom. But the Empire Theatre and everyone involved in it embraced the challenge of bringing back existing supporters and attracting new audiences and during the year it became obvious that the Empire was still very much in everyone's hearts.

It means we can look ahead with confidence. The aim is to continue to provide high quality shows which appeal to a wide range of audiences. The Empire is rooted in its community and, again, the aim is to further strengthen those ties and to develop new relationships with even wider sections of the community. For anyone involved in it, we know that The Empire Theatre is a very special place, and thanks to the hard work of the whole team more and more people are appreciating that.

Financial review

a) Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b) Reserves policy

The reserves policy of the trustees is to ensure that the company safely commits as much as possible to furthering its objectives whilst retaining financial stability and its potential to identify and exploit opportunities.

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 1 and 3 months of the expenditure of approximately £25,700. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The trustees will aim to ensure the continuation of current activities in the event of a significant drop in income. In this event it would be necessary to consider how the funding would be replaced or the activities changed.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a) Constitution

The company is constituted under a Memorandum of Association dated 26 January 1979 and is registered as a charitable company limited by guarantee (charity number 508435). There have been no changes to the objectives since the last annual report.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as noted below.

John Anson

Linda M Berry

Malcolm R Doherty

James M Haddow

John A Jackson

Howard A Jones

Janet L Stonham

Mark Sears (appointed 9th June 2023)

Michael A Berry (ceased 5th February 2023)

b) Method of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The company's existing board of trustees were individually appointed on the strength of their respective background, the network of contacts of the relevant trustee and an obvious enthusiasm and commitment to support the company on an ongoing basis.

The board may from time to time, and at any time, appoint any member of the company as a member of the board of trustees. The decision to elect new trustees to the board is based upon the availability of suitable candidates with a requisite skills base together with an acknowledgement by the board that additional support would be beneficial in order to assist in the company's development.

When considering new trustees, the board has regard to the requirement for any specialist skills needed, for example to enhance the potential pool of trustees.

c) Organisational structure and decision making

The affairs of the company are administered by the board of directors, who are also the trustees and must comprise not less than five members. The board may from time to time register an increase, subject to the number of members not exceeding fifty.

The board meets every 6 times a year and there are working groups which meet, as required, at other times to address specific governance or operational issues such as development, finance, risk management, fundraising etc.

A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations. The Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters relating to finance, employment and artistic programme.

d) Policies adopted for the induction and training of trustees

New trustees are provided with information on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the company.

During this induction they meet the key employees and other trustees. Trustees are encouraged to view the work delivered by the theatre and its employees and volunteers.

Trustees are also encouraged to attend all productions and appropriate training events.

e) Risk management

The trustees periodically review the major risks to which the company is exposed, in particular those related to the operations and finance of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

In particular insurance cover is in place and the finances of the charity are reviewed regularly. Particular attention has been focused on PAT testing, health and safety of artists and audience, and management of performing rights.

A key element in the management of financial risk is the setting of reserves policy and its regular review by trustees.

Plans for future periods

To build on the success of the past few years, to maintain the enthusiasm of all concerned with the theatre workings and to keep the wonderful reputation with the public that we have created for this unique community hub.

The Trustees report was approved by the Board of Trustees

Janet Stonham

Trustee

19th September 2023

Blackburn Empire Theatre Ltd
Independent Examiner's Report to the Trustees
for the year ended 31st December 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2021 which are set out on pages 11 to 20

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David H. Evans.

David Evans FCA
Independent Examiner

Member of the Institute of Chartered Accountants in England and Wales

Date: 19th September 2023

David H Evans Ltd
Unit 27B Mitton Road Business Park,
Mitton Road, Whalley,
Clitheroe, BB7 9YE

Blackburn Empire Theatre Ltd

Statement of Financial Activities (including Income and Expenditure account) for the year ended 31st December 2022

	Note	Unrestricted Funds £	Restricted funds £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	12,262	-	12,262	*21,718*
Charitable activities	4	375,316	-	375,316	*206,320*
Other income	5	-	-	-	*26,838*
Total income		**387,578**	**-**	**387,578**	***254,876***
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	309,144	-	309,144	*287,947*
Total expenditure		**309,144**	**-**	**309,144**	***287,947***
Net (outgoing)/incoming resources before transfers		**78,434**	**-**	**78,434**	***(33,071)***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**78,434**	**-**	**78,434**	***(33,071)***
Reconciliation of funds					
Fund balances at 1st January 2022		298,195	-	298,195	*331,266*
Fund balances at 31st December 2022		**376,629**	**-**	**376,629**	***298,195***

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Blackburn Empire Theatre Ltd

Company number 01411764

Balance sheet as at 31st December 2022

	Note	2022		*2021*	
		£	£	£	£
Fixed assets					
Tangible assets	13		283,951		*284,133*
Current assets					
Stocks	14	2,480		*3,039*	
Debtors	15	9,650		*4,969*	
Cash at bank and in hand		230,844		*158,084*	
Total current assets		**242,974**		***166,092***	
Liabilities					
Creditors: amounts falling due in less than one year	16	(130,452)		*(123,441)*	
Net current assets			**112,522**		***42,651***
Creditors: amounts falling due after more than one year	17		(19,844)		*(28,589)*
Net assets			**376,629**		***298,195***
The funds of the charity					
Restricted income funds	19		-		-
Unrestricted income funds	20		376,629		*298,195*
Total charity funds			**376,629**		***298,195***

For the financial year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Notes on pages 12 to 20 form part of these accounts

Approved by the Trustees on 19th September and signed on their behalf by:

Mark Sears **Janet Stonham**

1 Accounting policies

Blackburn Empire Theatre Ltd is a private company limited by guarantee incorporated in England and Wales. The Registered Office is Aqueduct Road, Ewood, Blackburn, BB2 4HT.
The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102A) and the Companies Act 2006.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounting statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of restricted funds are set out in the notes to the financial statements.

1.3 Income resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of any discounts and VAT.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value, over the useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	6.7% straight line
Fixtures and fittings	10% of the reducing balance
Computers	25% of the reducing balance

The gains and losses arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised as income or expenditure for the accounting period.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price.

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1.8 Creditors and provisions

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

1.9 Taxation

The company meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from corporation tax in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities where the amounts are not apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may subsequently differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised These judgements include stock provision, the provision for bad debts, accruals, prepayments and depreciation.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £
Donations	12,262	-	12,262
Grants	-	-	-
Total	12,262	-	12,262
Total by fund 31 December 2021	*19,861*	*2,037*	*21,718*

4 Income from charitable activities

	Total 2022 £	*Total 2021 £*
Theatre ticket sales	209,498	*126,982*
Bar, refreshments and merchandise sales	112,387	*51,761*
Room hire	45,300	*24,182*
Raffles	4,325	*1,371*
Sponsorship and advertising	-	*363*
Sundry income	3,806	*1,661*
	375,316	*206,320*
Analysis between funds:		
Restricted	-	-
Unrestricted	375,316	*206,320*
	375,316	*206,320*

5 Other income

	2022 £	*2021 £*
Furlough income	-	*26,838*
	-	*26,838*
Analysis between funds:		
Restricted	-	*26,838*
Unrestricted	-	-
	-	*26,838*

6 Charitable activities

	2022 £	*2021 £*
Theatre costs and artists	44,734	*62,301*
Bar, refreshments and merchandise	44,321	*18,388*
Share of support costs (see note 7)	220,089	*207,258*
	309,144	*287,947*
Analysis between funds:		
Unrestricted	309,144	*212,384*
Restricted	-	*75,563*
	309,144	*287,947*

7 Support costs

	Total 2022 £	*Total 2022 £*
Staff costs	63,293	*67,698*
Depreciation	10,781	*9,901*
Advertising and marketing	32,460	*23,494*
Water and general rates	2,749	*2,863*
Light and heat	22,810	*13,768*
Insurance	9,651	*11,195*
Telephone	3,895	*3,786*
Professional fees	2,426	*8,335*
Stationery, postage, printing and website	2,069	*3,719*
Accountancy fees	3,056	*4,220*
Volunteer expenses	428	*1,385*
Repairs and maintenance	22,017	*31,785*
Licence fees	7,000	*4,240*
Cleaning and waste disposal	8,695	*5,507*
Ticket issuing system	14,119	*7,336*
Card merchant and online sales commission	11,845	*6,811*
Bank charges	426	*31*
Miscellaneous	1,776	*824*
Bank loan interest	593	*360*
	220,089	*207,258*

	2022 £	*2021 £*
Unrestricted expenditure	220,089	*131,695*
Restricted expenditure	-	*75,563*
	220,089	*207,258*

8 Net movement in funds

	Total 2022 £	*Total 2021 £*
Net movement in funds is stated after charging (crediting):		
Independent Examiner fees	-	-
Depreciation of owned tangible fixed assets	10,781	*9,901*

9 Trustees

Janet Stoneham, a Trustees is a full time employee of the charity and was remunerated as such during the accounting period.

10 Staff costs

Staff costs for the year were as follows:

	2022 £	*2021 £*
Wages and salaries	61,059	*65,671*
Social security costs	402	*253*
Pension costs	1,832	*1,774*
	63,293	*67,698*

No employee had employee benefits in excess of £60,000 (2021: Nil)

The average number of full time equivalent staff employed during the period was 3 (2021:3).

11 Fixed assets: tangible assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	440,728	265,214	705,942
Additions	-	10,599	10,599
Disposals	-	-	-
At 31 December 2022	440,728	275,813	716,541
Depreciation			
At 1 January 2022	165,889	255,920	421,809
Charge for the year	8,815	1,966	10,781
Disposals	-	-	-
At 31 December 2022	174,704	257888	432,590
Net book value			
At 31 December 2022	266,024	17,927	283,951
At 31st December 2021	*274,839*	*9,294*	*284,133*

12 Stocks

	2022 £	*2021 £*
Goods for resale	2,480	*3,039*

13 Debtors: amounts falling due within one year

	2022 £	*2021 £*
Trade debtors	9,650	*4,969*
Other debtors	-	-
Prepayments and accrues income	-	-
	9,650	*4,969*

14 Creditors: amounts falling due within one year

	2022 £	*2021 £*
Loans	6,000	*6,000*
Other taxation and social security	26,842	*1,060*
Trade creditors	17,096	*43,245*
Other creditors	1,487	*3,827*
Accruals and deferred income	79,027	*69,309*
	130,452	*123,441*

The amount included in loans is a Bounce Back loan. The loan is repayable in equal monthly instalments of £500 which started on 29th June 2021. Interest is payable monthly in arrears on the first business day of each month and is charged at 2.5% per annum. The loan can be repaid at any time in full or in part without premium or penalty.

15 Creditors: amounts falling due after more than one year

	2022 £	*2021 £*
Loans	19,844	*28,589*

An amount of £14,500 included in loans is a Bounce Back loan (see details in Note 16).

The remainder of the amount included under loans is a loan provided by Carlsberg Marston's Brewery. The loan is repayable by an advanced discount at a rate of £25 per barrel of beer purchased. The loan is secured on the freehold property and by a fixed and floating charge over the assets of the charity.

16 Loans and overdrafts

	2022 £	*2021 £*
Loans	25,844	*34,589*
Payable within one year	6,000	*6,000*
Payable after one year	19,844	*28,589*

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Restricted funds	-	-	-	-	-

	Balance at 1 January 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2021 £*
Restricted funds	*46,655*	*28,875*	*(75,563)*	*33*	-

There were not any Restricted funds for the accounting period ending 31st December 2022. The 2021 comparative figures represent a grant received from Theatres Trust to assist with the purchase of ticket scanners and Coronavirus Job Retention Grant ('Furlough') receipts.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Designated funds	-	-	-	-	-

	Balance at 1 January 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2021 £*
Designated funds	-	-	-	-	-

There were not any Designated funds in either the current or previous accounting periods.

19 Analysis of net assets between funds

1st January to 31st December 2022:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	283,951	-	283,951
Net current assets/(liabilities)	112,522	-	112,522
Creditors of more than one year	(19,844)	-	(19,844)
	376,629	-	376,629

1st January to 31st December 2021:

	Unrestricted funds £	*Restricted funds £*	*Total £*
Tangible fixed assets	*284,133*	-	*284,133*
Net current assets/(liabilities)	*42,651*	-	*42,651*
Creditors of more than one year	*(28,589)*	-	*(28,589)*
	298,195	-	*298,195*

20 Related party transactions:

During the accounting period expenses totalling £4,432 (2021: £416) were incurred with Pennine Fire and Safety Limited, a company in which Mr J Jackson, a trustee, is a director.

During the accounting period expenses totalling £584 (2021: £1,045) were incurred with Unified World Communications Limited, a company in which Mr H A Jones, a trustee, is a director.

BLACKBURN EMPIRE THEATRE LTD

England & Wales - Charity number 508435

Accounts

Company Number: 01411764
Registered in England and Wales
Charity Number: 508435

Blackburn Empire Theatre Ltd

Report and financial statements
For the year ended 31st December 2021

Blackburn Empire Theatre Ltd
Legal and administrative information
for the year ended 31st December 2021

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Blackburn Empire Theatre Ltd

Legal and administrative information

for the year ended 31st December 2021

Company number	08584591
Charity number	1156275
Trustees	Michael A Berry Malcolm T Doherty James Haddow John A Jackson Linda M Berry Howard A Jones John Anson Janet L Stonham C Anthony Warburton (Retired 28th April 2022)
Secretary	Linda M Berry
Chief Executive Office	Michael A Berry
Registered office	The Old Sawmill Shawbridge Street Clitheroe Lancashire BB7 1LY
Accountants	David H Evans Limited Unit 1 The Old Sawmill Shawbridge Street Clitheroe BB7 1LY

Blackburn Empire Theatre Ltd

Trustees' Annual Report

for the year ended 31st December 2020

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared In accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

a) Policies and objectives

The theatre relies on grants, donations and income from fees to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on low incomes in the local community.

Blackburn Empire Theatre Limited is a company limited by guarantee and registered under the Companies Act 2006. Its governing document is its Memorandum and Articles of Association. The company is a registered Charity.

The principal objective of the charity is to promote, maintain, improve, assist and advance public education, appreciation and understanding of the arts including the arts of design, drama, mime, dance, singing and music to formulate, prepare and establish schemes thereof.

The theatre has the general aim of contributing to the quality of life of our participants and audiences by expanding their horizons through the provision of exciting, challenging and accessible professional and community arts events.

The strategies employed to achieve the charity's objectives are to:

- Welcome new and existing audiences by presenting a programme that will inspire and entertain through its artistic and cultural diversity;
- Concentrate on involving young people in the arts to help encourage a culture in which different age ranges play a complementary part;
- Provide placements for volunteers to work with the charity to gain a greater understanding of how a theatre operates and guide them in future employment.

The remainder of the Trustees' Report sets out the aims and objectives and explains how the charity has considered the guidance.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

b) **Volunteers**

Volunteers are an essential and extremely important resource in our Theatre. They are involved in most of our activities ranging from the box office, cleaning, front of house, stage management, technical support and manning the bar. All our Trustees also give of their time freely.

Achievements and performance

Chairman's review of activities

Who would have thought that in March 2020, when we had to first close the doors of the Theatre due to coronavirus, that it will still be dominating the headlines and our thoughts at the end of 2021? It has been a difficult year for everyone, but nothing has given me greater pleasure than to see our customers coming back to shows in September onwards and our volunteers and staff adapting to new ways of working to keep everyone safe.

Some highlights include our reopening night show Magic of Musicals hosted by the brilliant duo Two Men Without Assistance. The show featured a whole host of performers who all got their start on the Empire stage and gave their services free to raise funds for the theatre. With a capacity crowd (with social distancing of course) the evening was a pure celebration of everything the theatre is about! We even featured on BBC NW Tonight as they met the cast of the reopening show.

To welcome audiences back to our monthly Monday Afternoon Variety Shows was a personal pleasure and it has been great to see the smiles on people's faces as the audiences have grown month by month since their return.

We enjoyed some great sold-out events, such as The Wizard of Oz, The Freddie & Queen Experience, The Wagon Wheels, Pinked Floyd, King of Pop and The Drifters. It was also good to see the Blackburn Drama Club back on stage with The Hound of the Baskervilles.

Family shows are always popular at The Empire and none more than our annual pantomime, which this year was the delayed Dick Whittington and his Cat. To see school groups filling the theatre again and families enjoying the music, fun and dance brought a smile to everyone's faces. Our panto was featured on national radio with LBC Radio highlighting that we were one of the best value pantomimes in the country.

The year cannot go by without remembering those we have lost. Our Patron, John Challis, was a great supporter of the theatre and of course an amazing comedy and character actor. We also lost some of our most dedicated volunteers including Derek Miller and Maureen Harling. Both will be greatly missed by everyone at the theatre.

I would personally like to thank each person that helps to make The Blackburn Empire a success. Our volunteers have been cheerful, adaptable and eager to help in changing circumstances and, as most of you know, the theatre cannot survive without our willing volunteers. You simply are the BEST! Our small team of staff have continued to go above and beyond and their commitment to the theatre is a source of great pride...Thank you! I would also like to acknowledge the support we received from the Government's Cultural Recovery Fund through the Arts Council and support from the Theatre Trust. We were also approved for the Visit England "We're Good to Go" scheme and also the "See it Safely" scheme.

So, as the year comes to a close, we can look forward with optimism to 2022. We have seen many changes over the last year, with improvements to systems, processes & procedures and we are keen to continue to embrace change where it benefits the theatre.

We have a full programme of events already in place for 2022 and we are actively looking to widen the type, range and diversity of shows we offer to bring new audiences to the theatre over the coming years.

The support from our board, staff, volunteers, performers has again been exceptional.

Financial review

a) Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b) Reserves policy

The reserves policy of the trustees is to ensure that the company safely commits as much as possible to furthering its objectives whilst retaining financial stability and its potential to identify and exploit opportunities.

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 1 and 3 months of the expenditure of approximately £18,000. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The trustees will aim to ensure the continuation of current activities in the event of a significant drop in income. In this event it would be necessary to consider how the funding would be replaced or the activities changed.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a) Constitution

The company is constituted under a Memorandum of Association dated 26 January 1979 and is registered as a charitable company limited by guarantee (charity number 508435).

There have been no changes to the objectives since the last annual report.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as noted below.

Michael A Berry

Malcolm T Doherty

James Haddow

John A Jackson

Linda M Berry

Howard A Jones

John Anson

Janet L Stonham

C Anthony Warburton (Retired 28th April 2022)

b) Method of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The company's existing board of trustees were individually appointed on the strength of their respective background, the network of contacts of the relevant trustee and an obvious enthusiasm and commitment to support the company on an ongoing basis.

The board may from time to time, and at any time, appoint any member of the company as a member of the board of trustees. The decision to elect new trustees to the board is based upon the availability of suitable candidates with a requisite skills base together with an acknowledgement by the board that additional support would be beneficial in order to assist in the company's development.

When considering new trustees, the board has regard to the requirement for any specialist skills needed, for example to enhance the potential pool of trustees.

c) Organisational structure and decision making

The affairs of the company are administered by the board of directors, who are also the trustees and must comprise not less than five members. The board may from time to time register an increase, subject to the number of members not exceeding fifty.

The board meets every 6 times a year and there are working groups which meet, as required, at other times to address specific governance or operational issues such as development, finance, risk management, fundraising etc.

A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations. The Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters relating to finance, employment and artistic programme.

d) Policies adopted for the induction and training of trustees

New trustees are provided with information on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the company.

During this induction they meet the key employees and other trustees. Trustees are encouraged to view the work delivered by the theatre and its employees and volunteers.

Trustees are also encouraged to attend all productions and appropriate training events.

e) Risk management

The trustees periodically review the major risks to which the company is exposed, in particular those related to the operations and finance of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

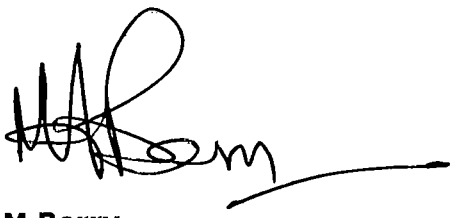
In particular insurance cover is in place and the finances of the charity are reviewed regularly. Particular attention has been focused on PAT testing, health and safety of artists and audience, and management of performing rights.

A key element in the management of financial risk is the setting of reserves policy and its regular review by trustees.

Plans for future periods

To build on the success of the past few years, to maintain the enthusiasm of all concerned with the theatre workings and to keep the wonderful reputation with the public that we have created for this unique community hub.

The Trustees report was approved by the Board of Trustees



M Berry

Trustee

31st August 2022

Blackburn Empire Theatre Ltd

Independent Examiner's Report to the Trustees

for the year ended 31st December 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2021 which are set out on pages 11 to 20

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David H Evans

David Evans FCA
Independent Examiner

Member of the Institute of Chartered Accountants in England and Wales

Date: 31st August 2022

David H Evans Ltd
Unit 1 The Old Sawmill
Shawbridge Street
Clitheroe, BB7 1LY

Blackburn Empire Theatre Ltd

Statement of Financial Activities (including Income and Expenditure account) for the year ended 31st December 2021

	Note	Unrestricted Funds £	Restricted funds £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	19,681	2,037	21,718	*114,145*
Charitable activities	4	154,559	-	154,559	*50,588*
Other trading activities	5	51,761	-	51,761	*18,964*
Other income	6	0	26,838	26,838	*45,678*
Total income		**226,001**	**28,875**	**254,876**	***229,375***
Expenditure on:					
Raising funds	7	18,388	-	18,388	*10,113*
Charitable activities	8	193,996	75,563	269,559	*192,702*
Total expenditure		**212,384**	**75,563**	**287,947**	***202,815***
Net (outgoing)/incoming resources before transfers		**13,617**	**(46,688)**	**(33,071)**	***26,560***
Transfer between funds		(33)	33	-	-
Net movement in funds for the year		**13,584**	**(46,655)**	**(33,071)**	***26,560***
Reconciliation of funds					
Fund balances at 1st January 2021		284,611	46,655	331,266	*304,706*
Fund balances at 31st December 2021		**298,195**	**0**	**298,195**	***331,266***

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Blackburn Empire Theatre Ltd

Company number 01411764

Balance sheet as at 31st December 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		284,133		291,364
Current assets					
Stocks	14	3,039		2,815	
Debtors	15	4,969		765	
Cash at bank and in hand		158,084		144,121	
Total current assets		**166,092**		**147,701**	
Liabilities					
Creditors: amounts falling due in less than one year	16	(123,441)		(70,011)	
Net current assets			**42,651**		**77,690**
Creditors: amounts falling due after more than one year	17		(28,589)		(37,788)
Net assets			**298,195**		**331,266**
The funds of the charity					
Restricted income funds	19		-		46,655
Unrestricted income funds	20		298,195		284,611
Total charity funds			**298,195**		**331,266**

For the financial year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Notes on pages 11 to 20 form part of these accounts

Approved by the Trustees on 31st August 2022 and signed on their behalf by:

M Berry

1 Accounting policies

Blackburn Empire Theatre Ltd is a private company limited by guarantee incorporated in England and Wales. The Registered Office is Aqueduct Road, Ewood, Blackburn, BB2 4HT.
The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102A) and the Companies Act 2006.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounting statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of restricted funds are set out in the notes to the financial statements.

1.3 Income resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met and it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of any discounts and VAT.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual value, over the useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	6.7% straight line
Fixtures and fittings	10% of the reducing balance
Computers	25% of the reducing balance

The gains and losses arising on disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the assets and is recognised as income or expenditure for the accounting period.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price.

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1.8 Creditors and provisions

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

1.9 Taxation

The company meets the definition of a charity for UK corporation tax purposes. Accordingly, the company is potentially exempt from corporation tax in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities where the amounts are not apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may subsequently differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised These judgements include stock provision, the provision for bad debts, accruals, prepayments and depreciation.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £
Donations	11,584	-	11,584
Grants	8,097	28,875	36,972
Total	19,681	28,875	48,556
Total by fund 31 December 2020	*20,834*	*93,311*	*114,145*

4 Income from charitable activities

	Total 2021 £	*Total 2020 £*
Theatre ticket sales	126,982	*26,517*
Raffles	1,371	*1,205*
Room hire	24,182	*21,694*
Sponsorship and advertising	363	-
Utilities recharged	1,661	*1,172*
	154,559	*50,588*
Analysis between funds:		
Restricted	-	*0*
Unrestricted	154,559	*50,588*
	154,559	*50,588*

5 Income from other trading activities

	2021 £	*2020 £*
Bar, refreshments and merchandise sales	51,761	*18,964*
	51,761	*18,964*
Analysis between funds:		
Restricted	-	-
Unrestricted	51,761	*18,964*
	51,761	*18,964*

6 Other income

	2021 £	*2020 £*
Furlough income	26,838	*45,678*
	26,838	*45,678*
Analysis between funds:		
Restricted	26,838	*45,678*
Unrestricted	-	*-*
	26,838	*45,678*

7 Raising funds

	2021 £	*2020 £*
Trading costs		
Bar: cost of sales	18,388	*10,113*
Analysis between funds:		
Unrestricted	18,388	*10,113*

8 Charitable activities

	2021 £	*2020 £*
Share of support costs (see note 9)	269,559	*192,302*
Share of governance costs (see note 9)	-	*400*
	269,559	*192,702*
Analysis between funds:		
Unrestricted	193,996	*100,368*
Restricted	75,563	*92,334*
	269,559	*192,702*

9 Support costs

	Total 2021 £	*Total 2020 £*
Staff costs	67,698	*87,938*
Depreciation	9,901	*9,821*
Theatre costs and artists	66,257	*3,440*
Advertising and marketing	23,494	*13,101*
Water and general rates	2,863	*4,821*
Light and heat	13,768	*12,680*
Insurance	11,195	*10,656*
Telephone	3,786	*4,120*
Professional fees	8,335	*6,339*
Stationery, postage and printing	1,195	*1,703*
Accountancy fees	4,220	*4,866*
Independent Examiner Feed	-	*400*
Computer and website costs	2,524	*580*
Repairs and maintenance	31,785	*18,238*
Subscriptions	7,620	*3,228*
Cleaning and waste disposal	5,507	*1,414*
Credit card and online sales commission	6,811	*7,766*
Bank charges	31	*625*
Miscellaneous	2,209	*966*
Bounce Back loan interest	360	-
	269,559	*192,702*

	2021 £	*2020 £*
Unrestricted expenditure	193,996	*100,368*
Restricted expenditure	75,563	*92,334*
	269,559	*192,702*

10 Net movement in funds

	Total 2021 £	*Total 2020 £*
Net movement in funds is stated after charging (crediting):		
Independent Examiner fees	-	*400*
Depreciation of owned tangible fixed assets	9,901	*9,821*

11 Trustees

Janet Stoneham, a Trustees is a full time employee of the charity and was remunerated as such during the accounting period.

12 Staff costs

Staff costs for the year were as follows:

	2021 £	*2020 £*
Wages and salaries	65,671	*86,077*
Social security costs	253	*0*
Pension costs	1,774	*1,861*
	67,698	*87,938*

No employee had employee benefits in excess of £60,000 (2020: Nil)

The average number of full time equivalent staff employed during the period was 3 (2020:5).

13 Fixed assets: tangible assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2021	440,728	262,544	703,272
Additions	-	2,670	2,670
Disposals	-	-	-
At 31 December 2021	440,728	265,214	705,942
Depreciation			
At 1 January 2021	157,074	254,834	411,908
Charge for the year	8,815	1,086	9,901
Disposals	-	-	-
At 31 December 2021	165,889	255,920	421,809
Net book value			
At 31 December 2021	274,839	9,294	284,133
At 31st December 2020	*283,654*	7,710	*291,364*

14 Stocks

	2021 £	*2020 £*
Goods for resale	3,039	*2,815*

15 Debtors: amounts falling due within one year

	2021 £	*2020 £*
Trade debtors	4,969	*765*
Other debtors	-	-
Prepayments and accrues income	-	-
	4,969	*765*

16 Creditors: amounts falling due within one year

	2021 £	*2020 £*
Loans	6,000	*3,000*
Other taxation and social security	1,060	*1,730*
Trade creditors	43,245	*4,497*
Other creditors	3,827	*58,053*
Accruals and deferred income	69,309	*2,731*
	123,441	*70,011*

The amount included in loans is a Bounce Back loan. The loan is repayable in equal monthly instalments of £500 which started on 29th June 2021. Interest is payable monthly in arrears on the first business day of each month and is charged at 2.5% per annum. The loan can be repaid at any time in full or in part without premium or penalty.

17 Creditors: amounts falling due after more than one year

	2021 £	*2020 £*
Loans	28,589	*37,788*

An amount of £20,500 included in loans is a Bounce Back loan (see details in Note 16).

The remainder of the amount included under loans is a loan provided by Carlsberg Marston's Brewery. The loan is repayable by an advanced discount at a rate of £25 per barrel of beer purchased. The loan is secured on the freehold property and by a fixed and floating charge over the assets of the charity.

18 Loans and overdrafts

	2021 £	*2020 £*
Loans	34,589	*40,788*
Payable within one year	6,000	*3,000*
Payable after one year	28,589	*37,788*

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Restricted funds	46,655	28,875	(75,563)	33	-

	Balance at 1 January 2020 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2020 £*
Restricted funds	*8,185*	*93,311*	*(46,656)*	*(8,185)*	*46,655*

Restricted funds received represents a grant received from Theatres Trust to assist with the purchase of ticket scanners and Coronavirus Job Retention Grant ('Furlough') to assist the charity with payroll costs resulting from Covid-19.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Designated funds	-	-	-	-	-

	Balance at 1 January 2020 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 December 2020 £*
Designated funds	*64,080*	-	-	*(64,080)*	-

Designated funds reflect the net book value of fixed assets funded by grants.

21 Analysis of net assets between funds

1st January to 31st December 2021:

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	284,133	-	284,133
Net current assets/(liabilities)	42,651	-	42,651
Creditors of more than one year	(28,589)	-	(28,589)
	298,195	-	298,195

1st January to 31st December 2020:

	Unrestricted funds £	*Restricted funds £*	*Total £*
Tangible fixed assets	*291,364*	-	*291,364*
Net current assets/(liabilities)	*31,035*	*46,655*	*77,690*
Creditors of more than one year	*(37,788)*	-	*(37,788)*
	284,611	*46,655*	*331,266*

22 Related party transactions:

During the accounting period expenses totalling £416 (2020: £325) were incurred with Pennine Fire and Safety Limited, a company in which Mr J Jackson, a trustee, is a director.

During the accounting period expenses totalling £1,045 (2020: £1,769) were incurred with Unified World Communications Limited, a company in which Mr H A Jones, a trustee, is a director.

BLACKBURN EMPIRE THEATRE LTD

England & Wales - Charity number 508435

Accounts

Charity Registration No. 508435

Company Registration No. 01411764 (England and Wales)

BLACKBURN EMPIRE THEATRE LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

PM+M Solutions for Business LLP
Chartered Accountants
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
BB1 5QB

BLACKBURN EMPIRE THEATRE LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Berry	
	M Doherty	
	J Haddow	
	J Jackson	
	L M Berry	
	H Jones	
	J Anson	
	A Warburton	
	Mrs JL Stonham	(Appointed 18 August 2021)
Secretary	L M Berry	
Chief executive officer	M Berry	
Charity number	508435	
Company number	01411764	
Registered office	Aqueduct Road Ewood Blackburn Lancashire BB2 4HT	
Accountants	PM+M Solutions for Business LLP New Century House Greenbank Technology Park Challenge Way Blackburn BB1 5QB	

BLACKBURN EMPIRE THEATRE LTD

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BLACKBURN EMPIRE THEATRE LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities
a) Policies and objectives

The theatre relies on grants, donations and income from fees to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the theatre for those on low incomes in the local community.

Blackburn Empire Theatre Limited is a company limited by guarantee and registered under the Companies Act 2006. Its governing document is its Memorandum and Articles of Association. The company is a registered Charity.

The principal objective of the charity is to promote, maintain, improve, assist and advance public education, appreciation and understanding of the arts including the arts of design, drama, mime, dance, singing and music to formulate, prepare and establish schemes thereof.

The theatre has the general aim of contributing to the quality of life of our participants and audiences by expanding their horizons through the provision of exciting, challenging and accessible professional and community arts events.

The strategies employed to achieve the charity's objectives are to:

- Welcome new and existing audiences by presenting a programme that will inspire and entertain through its artistic and cultural diversity;
- Concentrate on involving young people in the arts to help encourage a culture in which different age ranges play a complementary part;
- Provide placements for volunteers to work with the charity to gain a greater understanding of how a theatre operates and guide them in future employment.

The remainder of the Trustees' Report sets out the aims and objectives and explains how the charity has considered the guidance.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

b) Volunteers

Volunteers are an essential and extremely important resource in our Theatre. They are involved in most of our activities ranging from the box office, cleaning, front of house, stage management, technical support and manning the bar. All our Trustees also give of their time freely. All those volunteers working with projects involving children or other groups are DBS checked.

Achievements and performance

a) CHAIRMAN'S REVIEW OF ACTIVITIES

The review of the trading year for 2020 is remarkable in as much as trading came to a sudden halt in the month of March, due to Covid-19 and the country being placed in lockdown, which escalated to a pandemic. For the remainder of the year, the business, as with many others in the country, closed its doors.

Our business made use of the governments furlough scheme and the Culture Recovery Fund, together with a further government loan. Together with some of our reserves and also our efforts with appeals via Just Giving etc, this enabled us to keep the five permanent employees paid throughout the year.

The general thought of most of the county's businesses was that lockdown would be for a short period only but how wrong we were.

We followed government guidelines and ensured the whole complex was Covid-19 safe. We introduced new signage and PPE items and changed our risk assessment literature to suit the new conditions, reviewing all health and safety issues at the same time.

In retrospect, the closure did give us the opportunity to make some much needed repairs and renewals to the buildings. We decorated and replaced blinds in both of the dressing rooms and we replaced the false ceilings alongside decorating and replacing the false ceiling in the large rehearsal room. Before the pandemic, we had contracted to have the whole auditorium newly carpeted and some decorating done where needed.

We kept in touch with all of our volunteers via email and our social network.

We also kept in touch with our board of directors who showed us great, support, encouragement and advice.

We also had so much help from our Marketing Partners "Square Cactus", who worked so hard for us.

On a sad note we lost four of our members, all of whom sadly passed away in the year. Mr Jim Kendal, a past donor; a great long time volunteer in Joan Brown and Michael Perkins, another reliable,hard working volunteer. We also lost one or our much loved volunteers, who ran our bar and always had a smile on her face, Sheila Wilkinson.

Nevertheless, at the end of the year we had lost none of our enthusiasm and we look forward to having a more "normal" time next year.

Financial review

a) Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b) Reserves policy

The reserves policy of the trustees is to ensure that the company safely commits as much as possible to furthering its objectives whilst retaining financial stability and it's potential to identify and exploit opportunities.

The trustees have examined the charity's requirement for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 1 and 3 months of the expenditure of approximately £18,000. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

The trustees will aim to ensure the continuation of current activities in the event of a significant drop in income. In this event it would be necessary to consider how the funding would be replaced or the activities changed.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a) Constitution

The company is constituted under a Memorandum of Association dated 26 January 1979 and is registered as a charitable company limited by guarantee (charity number 508435).

There have been no changes to the objectives since the last annual report.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were as noted below.

M Berry
M Doherty
J Haddow
J Jackson
L M Berry
H Jones
J Anson
A Warburton
Mrs JL Stonham (Appointed 18 August 2021)

b) Method of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

The company's existing board of trustees were individually appointed on the strength of their respective background, the network of contacts of the relevant trustee and an obvious enthusiasm and commitment to support the company on an ongoing basis.

The board may from time to time, and at any time, appoint any member of the company as a member of the board of trustees. The decision to elect new trustees to the board is based upon the availability of suitable candidates with a requisite skills base together with an acknowledgement by the board that additional support would be beneficial in order to assist in the company's development.

When considering new trustees, the board has regard to the requirement for any specialist skills needed, for example to enhance the potential pool of trustees.

c) Organisational structure and decision making

The affairs of the company are administered by the board of directors, who are also the trustees and must comprise not less than five members. The board may from time to time register an increase, subject to the number of members not exceeding fifty.

The board meets every 6 weeks and there are working groups which meet, as required, at other times to address specific governance/operational issues such as development, finance, risk management, fundraising etc.

A Chief Executive is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including matters relating to finance, employment and artistic programme.

d) Policies adopted for the induction and training of Trustees

New trustees are provided with information on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the company.

During this induction they meet the key employees and other trustees. Trustees are encouraged to view the work delivered by the theatre and its employees and volunteers.

Trustees are also encouraged to attend all productions and appropriate training events.

e) Risk management

The trustees periodically review the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

In particular insurance cover is in place and the finances of the charity are reviewed regularly. Appropriate DBS checks are made for all those who work with children or other vulnerable groups within the theatre and performing arts centre.

Particular attention has been focused on PAT testing, health and safety of artists and audience, and management of performing rights.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees.

Plans for future periods

a) Future developments

To build on the success of the past few years, to maintain the enthusiasm of all concerned with the theatre workings and to keep the wonderful reputation with the public that we have created for this unique community hub.

The Trustees' report was approved by the Board of Trustees.

M Berry
Trustee
Dated: 7 September 2021

BLACKBURN EMPIRE THEATRE LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also the directors of Blackburn Empire Theatre Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

BLACKBURN EMPIRE THEATRE LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLACKBURN EMPIRE THEATRE LTD

I report to the Trustees on my examination of the financial statements of Blackburn Empire Theatre Ltd (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Helen Clayton

Helen Clayton BSc FCA
PM+M Solutions for Business LLP
New Century House
Greenbank Technology Park
Challenge Way
Blackburn
Lancashire
BB1 5QB

Dated: 7 September 2021

BLACKBURN EMPIRE THEATRE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and legacies	3	**20,834**	**93,311**	**114,145**	12,085
Charitable activities	4	**50,588**	**-**	**50,588**	229,247
Other trading activities	5	**18,964**	**-**	**18,964**	94,320
Other income	6	**-**	**45,678**	**45,678**	-
Total income		**90,386**	**138,989**	**229,375**	335,652
Expenditure on:					
Raising funds	7	**10,113**	**-**	**10,113**	32,556
Charitable activities	8	**100,368**	**92,334**	**192,702**	301,454
Total resources expended		**110,481**	**92,334**	**202,815**	334,010
Net (outgoing)/incoming resources before transfers		**(20,095)**	**46,655**	**26,560**	1,642
Gross transfers between funds		**8,185**	**(8,185)**	**-**	-
Net (expenditure)/income for the year/ Net movement in funds		**(11,910)**	**38,470**	**26,560**	1,642
Fund balances at 1 January 2020		**296,521**	**8,185**	**304,706**	303,064
Fund balances at 31 December 2020		**284,611**	**46,655**	**331,266**	304,706

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BLACKBURN EMPIRE THEATRE LTD

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	13		**291,364**		301,185
Current assets					
Stocks	14	**2,815**		3,437	
Debtors	15	**765**		9,356	
Cash at bank and in hand		**144,121**		124,903	
		147,701		137,696	
Creditors: amounts falling due within one year	16	**(70,011)**		(127,112)	
Net current assets			**77,690**		10,584
Total assets less current liabilities			**369,054**		311,769
Creditors: amounts falling due after more than one year	17		**(37,788)**		(7,063)
Net assets			**331,266**		304,706
Income funds					
Restricted funds	19		**46,655**		8,185
Unrestricted funds					
Designated funds	20	**-**		64,080	
General unrestricted funds		**284,611**		232,441	
			284,611		296,521
			331,266		304,706

BLACKBURN EMPIRE THEATRE LTD

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7 September 2021

M Berry
Trustee

Company Registration No. 01411764

1 Accounting policies

Charity information
Blackburn Empire Theatre Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Aqueduct Road, Ewood, Blackburn, Lancashire, BB2 4HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related to taxes.

1 **Accounting policies** **(Continued)**

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Plant and equipment	6.7% Straight line
Fixtures and fittings	10% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The company meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied exclusively to charitable purposes.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. These judgements include stock provision, the provision for bad debts, accruals, prepayments and depreciation.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and gifts	**4,964**	**-**	**4,964**	12,085
Grants	**15,870**	**93,311**	**109,181**	-
	20,834	**93,311**	**114,145**	12,085
For the year ended 31 December 2019	12,085	-		12,085

4 Charitable activities

	2020	2019
	£	£
Theatre ticket sales	**26,517**	170,371
Raffles	**1,205**	3,848
Room hire	**21,694**	46,333
Sponsorship and advertising	**-**	2,643
Hire of equipment	**-**	400
Utilities recharged	**1,172**	4,594
West end workshop	**-**	1,058
	50,588	229,247
Analysis by fund:		
Unrestricted funds	**50,588**	229,247

5 Other trading activities

	2020	2019
	£	£
Bar, refreshments and merchandise sales	**18,964**	94,320
Unrestricted funds	**18,964**	
For the year ended 31 December 2019		
Unrestricted funds		94,320

6 Other income

	Restricted funds	Total
	2020	2019
	£	£
Furlough income	**45,678**	-

7 Raising funds

	2020	2019
	£	£
Trading costs		
Bar cost of sales	**10,113**	32,556
	10,113	32,556
Unrestricted funds	**10,113**	
For the year ended 31 December 2019		
Unrestricted funds		32,556

8 Charitable activities

	2020	2019
	£	£
Share of support costs (see note 9)	**192,302**	301,054
Share of governance costs (see note 9)	**400**	400
	192,702	301,454
Analysis by fund		
Unrestricted funds	**100,368**	301,054
Restricted funds	**92,334**	400
	192,702	301,454

9 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Staff costs	**87,938**	-	**87,938**	74,984
Depreciation	**9,821**	-	**9,821**	21,314
Theatre costs and artist fees	**3,440**	-	**3,440**	86,011
Advertising and marketing	**13,101**	-	**13,101**	20,460
Water and general rates	**4,821**	-	**4,821**	4,585
Light and heat	**12,680**	-	**12,680**	12,088
Insurance	**10,656**	-	**10,656**	16,396
Telephone and fax	**4,120**	-	**4,120**	3,794
Professional fees	**6,339**	-	**6,339**	2,310
Stationery, postage and printing	**1,703**	-	**1,703**	3,848
Accountancy fees	**4,866**	-	**4,866**	4,886
Computer and website costs	**580**	-	**580**	444
Repairs and maintenance	**18,238**	-	**18,238**	18,219
Credit card and online sales commissions paid	**7,766**	-	**7,766**	18,989
Subscriptions	**3,228**	-	**3,228**	6,970
Cleaning and waste disposal	**1,414**	-	**1,414**	4,705
Bank charges	**625**	-	**625**	643
Sundry	**966**	-	**966**	408
Independent Examination fee	-	**400**	**400**	400
	192,302	**400**	**192,702**	301,454
Analysed between				
Charitable activities	**192,302**	**400**	**192,702**	301,454

Governance costs includes payments to the Independent Examiner of £400 (2019 - £400) for Independent examination fees.

10 Net movement in funds

	2020	2019
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner fees	**400**	400
Depreciation of owned tangible fixed assets	**9,821**	21,314

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Employees	5	5

Employment costs	2020 £	2019 £
Wages and salaries	86,077	73,717
Other pension costs	1,861	1,267
	87,938	74,984

There were no employees whose annual remuneration was £60,000 or more.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2020	440,728	262,544	703,272
At 31 December 2020	440,728	262,544	703,272
Depreciation and impairment			
At 1 January 2020	148,259	253,828	402,087
Depreciation charged in the year	8,815	1,006	9,821
At 31 December 2020	157,074	254,834	411,908
Carrying amount			
At 31 December 2020	283,654	7,710	291,364
At 31 December 2019	292,469	8,716	301,185

14 Stocks

	2020 £	2019 £
Finished goods and goods for resale	2,815	3,437

15 Debtors

Amounts falling due within one year:	2020 £	2019 £
Trade debtors	**765**	3,775
Other debtors	**-**	3,920
Prepayments and accrued income	**-**	1,661
	765	9,356

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Other loans	**3,000**	3,725
Other taxation and social security	**1,730**	14,599
Trade creditors	**4,497**	49,689
Other creditors	**58,053**	55,070
Accruals and deferred income	**2,731**	4,029
	70,011	127,112

The amount included in other loans relates to a bounce bank loan. The loan is repayable in equal instalments of £500, starting on 29/06/2021. Interest will be payable monthly in arrears on the first business day of each month and be charged at 2.5% per annum. The loan can be repaid in full or in part without premium or penalty at any time.

17 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Other loans	**37,788**	7,063

Am amount of £27,000 included in other loans relates to the bounce back loan, as described in note 16.

The remainder of the amount included in other loans is a loan provided by Marston's Brewery . The loan is repayable be an advanced discount at a rate of £25 per barrel of beer purchased, however given the current circumstances relating to Covid-19 payments have been frozen. The loan is secured on the freehold property and on a fixed and floating charge over the assets of the charity.

18 Loans and overdrafts

	2020	2019
	£	£
Other loans	**40,788**	10,788
Payable within one year	**3,000**	3,725
Payable after one year	**37,788**	7,063

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Restricted funds	**8,185**	**93,311**	**(46,656)**	**(8,185)**	**46,655**

		Movement in funds			
	Balance at 1 January 2019	Income	Expenditure	Transfers	Balance at 1 January 2020
	£	£	£	£	£
Restricted funds	**8,585**	**-**	**(400)**	**-**	**8,185**

Restricted funds represents a grant received from Arts Council England to assist with the ongoing costs and recovery of the charity following the challenges faced resulting from Covid-19.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 January 2019	Income	Balance at 1 January 2020	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Designated funds	**64,080**	**-**	**64,080**	**(64,080)**	**-**
	64,080	**-**	**64,080**	**(64,080)**	**-**

Deisgnated funds reflect the net book value of fixed assets funded by grants.

21 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	**291,364**	**-**	**291,364**	**301,185**	**-**	**301,185**
Current assets/ (liabilities)	**31,035**	**46,655**	**77,690**	**2,399**	**8,185**	**10,584**
Long term liabilities	**(37,788)**	**-**	**(37,788)**	**(7,063)**	**-**	**(7,063)**
	284,611	**46,655**	**331,266**	**296,521**	**8,185**	**304,706**

22 Related party transactions

During the year expenses totalling £Nil (2019 - £3,600) were incurred with High Level Maintenance Limited, a company in which Mr C A Warburton, a trustee, is a director.

During the year expenses totalling £325 (2019 - £1,533) were incurred with Pennine Fire and Safety Limited, a company in which Mr J Jackson, a trustee, is a director.

During the year expenses totalling £1,769 (2019 - £850) were incurred with Unified World Communications Limited, a company in which Mr H A Jones, a trustee, is a director.