

# BIG BRUM (THEATRE IN EDUCATION) COMPANY LIMITED

England & Wales · Charity number 514071

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [01731105](#)

**Registered** 1983-09-06

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

## Contact

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**Address** TS1 Pinewood Business Park  
Coleshill Road  
Marston Green  
Solihull  
West Midlands  
B37 7HG

**Phone** 0121 742 6321

**Email** [TIE@bigbrum.org.uk](mailto:TIE@bigbrum.org.uk)

**Website** [www.bigbrum.org.uk](http://www.bigbrum.org.uk)

## Activities

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**Objects:** TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION OF THE PUBLIC, AND, IN PARTICULAR, YOUNG PEOPLE BY THE PRODUCTION OF EDUCATIONAL PLAYS AND THROUGH THE MEDIUM OF DRAMA, MIME, MOVEMENT AND MUSIC AND THE SPOKEN WORD AND BY PARTICUPATION THEREIN IN SCHOOLS, YOUTH CLUBS, ARTS CENTRES AND OTHER PLACES.

**Activities:** Provides a theatre-in-education service for schools, pupil referral units, special schools, and colleges;Presents performances of new plays, for young people in particular, in arts and community venues;Makes theatre-based inputs into teachers' INSET, and into teacher-training and drama courses;

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Defined Groups

## Geography

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- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Staffordshire
- Walsall
- Warwickshire
- Wolverhampton
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£310,119	£359,416	-	-
2024-03-31	£228,431	£287,086	-	-
2023-03-31	£249,250	£217,111	-	-
2022-03-31	£314,760	£229,188	-	-
2021-03-31	£143,150	£146,797	-	-

## Trustees

Name	Role	Appointed
<b>Bob Lee</b>	Chair	2017-10-17
ANDREW BREAKWELL		2023-01-18
Clare Drury BA Hons		2023-01-18
Daniel Joseph Brown		2017-10-17
Eliz Avni		2025-07-23
Ghiyas Somra		2025-07-23
Magnus Mackenzie		2025-07-23
Sarah Lardner		2025-07-23
Sebastian Newbold		2025-07-23

**BIG BRUM (THEATRE IN EDUCATION) COMPANY LIMITED**

England & Wales - Charity number 514071

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# Accounts

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Company registration number: 1731105

Charity registration number: 514071

# Big Brum (Theatre in Education) Company Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Bissell & Brown (Midlands) Ltd  
Independent Examiner  
Charter House  
56 High Street  
Sutton Coldfield  
B72 1UJ

# **Big Brum (Theatre in Education) Company Limited**

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## **Big Brum (Theatre in Education) Company Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Robert Lee Daniel Brown Roseanna Baggott Andrew Breakwell Clare Drury
<b>Charity Registration Number</b>	514071
<b>Company Registration Number</b>	1731105
<b>Registered Office</b>	The charity is incorporated in England & Wales. Sheldon Community Centre Sheldon Heath Rd Birmingham B26 2RU
<b>Independent Examiner</b>	Bissell & Brown (Midlands) Ltd Independent Examiner Charter House 56 High Street Sutton Coldfield B72 1UJ

# **Big Brum (Theatre in Education) Company Limited**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

To promote, maintain, improve and advance the education of the public, and, in particular, young people by the production of educational plays and through the medium of drama, mime, movement and music and the spoken word and by participation therein in schools, youth clubs, arts centres and other places.

#### ***Activities***

Provides a theatre-in-education service for schools, pupil referral units, special schools, and colleges; presents performances of new plays, for young people in particular, in arts and community venues; makes theatre-based inputs into teachers' inset, and into teacher-training and drama courses.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

Big Brum in 2024-25 has continued its ACE NPO strategy in North Solihull, following the three intertwined concepts of: Schools of Recovery; A Community of Recovery and Artists for Recovery. The foundation of this commitment is live theatre.

Despite a very challenging funding environment, we have been able to significantly extend the scale of our work, realising our ambition to reach ever-more young people in North Solihull and the West Midlands, while also continuing to maintain and even strengthen the artistic quality of our work. Across the year, we have worked with an astonishing 10,440 people, almost all of whom are young people. North Solihull is one of the most socio-economically deprived parts of England and home to some of the most disadvantaged young people in the country.

Over the same period, we have worked at diversifying and growing the Board of Trustees, to broaden its range of skills and to make it more representative of the range of groups that we work with.

Schools of Recovery. The April-December 2024 'Hansel and Gretel' tour involved 104 performances in 13 North Solihull schools reaching 2,725 children: thereby bringing this live theatre experience to almost every primary-aged child in almost every year group. Alison McGrory, the Assistant Director for Community and Partnerships at Solihull MBC, saw 'Hansel and Gretel' and told us, "it's a really good example of culture for a purpose, rather than just fun to do."

In Spring 2025, 'Jekyll and Hyde' involved 61 performances in 3 secondary and 2 special schools in North Solihull, reaching 984 young people. A further 5,625 children and young people across the West Midlands experienced these tours.

Feedback from teachers and participants has been extremely positive. 524 teachers observed sessions across the two tours: 43 attending CPD sessions. Films and teachers' resources have been created for the 'Hansel and Gretel' schools and are currently being edited for 'Jekyll and Hyde.' Meanwhile, we have made a short film which showcases responses to the 'Hansel and Gretel' tour to current and prospective stakeholders: <https://www.youtube.com/watch?v=FuXyIWuGRp0> While we did not quite manage to work with all 23 North Solihull schools during the two tours, we have already agreed sessions with two additional primary schools for our Summer/Autumn 2025 tour.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

A Community of Recovery. As part of the Wow project supported by SMBC and Solihull CEP, Big Brum was able to offer 45 extra sessions to schools. Led by local artists, these sessions built on the 'Hansel & Gretel' production. 470 young people did sessions in dance (making the dance of the forest birds); music (scores for the witch, the forest and Hansel and Gretel's escape) and visual art (making their own graphic novels). See: <https://youtu.be/JIqHKnj5AkQ>

As part of our provision beyond school hours, a youth theatre was set up, providing weekly sessions from November 2024 to February 2025, with 13 children deepening their understanding of the 'Hansel and Gretel' story and the areas which had resonated the most with them and making a presentation to school peers.

Artists for Recovery. We ran a workshop for Y1 students as part of our 'graduate scheme' with Applied Theatre students at Birmingham City University, began a two-year employment contract for a recent graduate, issued a short freelance employment contract for another recent graduate, and gave auditions to three further graduates. An additional recent graduate has been invited to join our Board of Trustees. We ran creative workshops with 35 young and emerging actors, across four days. A creative workshop for the 'Hansel and Gretel' follow-up sessions was attended by four artists. At least 10 freelancers worked with us on each of the two tours. Meanwhile, 24 artists and educators attended an event and exhibition sharing learning from our primary partnership work and 10 artists and educators attended a participatory event on the arts, education and the environment.

### Financial review

At the heart of the 2024/25 financial year was a second year of ACE NPO funding, which secured just over 50% of the income for the year. This allowed the company to deliver a substantial programme of work, especially to North Solihull schools.

#### Income

Total income for the year increased from 2023-24, mainly due to the successes of applications to Backstage Trust (£20k), Garfield Weston Foundation (£20k), Foyle Foundation (£15k) and Solihull Metropolitan Borough Council through the Cultural Education Partnership (£14.1k) as the company focused on applications to medium funders at the beginning of the year.

Box Office income was similar to previous years, but lower than projected. School budgets are extremely tight and although more schools are booking our work, the daily rate is not increasing in line with inflation.

Another successful Theatre Tax Relief claim of over £34K allowed the Company to increase the free reserves which the company plans to continue building during the next period.

#### Expenditure

As in previous years, the Company worked hard to ensure that costs did not exceed income. The deficit was covered by carrying forward 2023-24 funds from the Paul Hamlyn Foundation to complete the 'Creating Schools of Recovery' project.

We were able to make small savings against individual projects and continued to closely monitor our overheads, which - although a small part of our expenditure - are increasing.

#### End of Year

At the end of the year the total funds carried forward were just under £50k, the majority of which were unrestricted funds.

The forecast for 2025/26 is good as the Company enters the third year of ACE NPO regular funding, having heard in June 2025 that this will be extended for a fourth year. For the next period, the company is focusing other major funders, whilst closely monitoring the cash flow.

#### *Policy on reserves*

From April 2023 Big Brum again became an ACE National Portfolio Organisation, with the return to Revenue funding (plus the independently earned income from school and university booking fees.) This will allow Big Brum in future to build reserves more systematically. The Board of Trustees has identified that the Company could, subject to other cashflow requirements, retain up to 5% of this yearly income to establish a reserves fund equivalent of around 3 months core turnover costs within the next five years. This would protect Big Brum against a significant fall in income and would help safeguard the charity against major negative effects, and to keep the confidence of funding partners.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Robert Lee
	Daniel Brown
	Mariyam Harunah (resigned 12 March 2025)
	Roseanna Baggott
	Andrew Breakwell
	Clare Drury

### Structure, governance and management

#### *Nature of governing document*

Memorandum and Articles of Association, incorporated 10 June 1983, as amended by Special Resolution dated 19 July 2006.

The Charity was registered 6 Sept 1983.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Big Brum (Theatre in Education) Company Limited for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

**Big Brum (Theatre in Education) Company Limited**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 23/1/25 and signed on its behalf by:

R. Lee  
Robert Lee  
Trustee

## Big Brum (Theatre in Education) Company Limited

### Independent Examiner's Report to the trustees of Big Brum (Theatre in Education) Company Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's 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 charity'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.

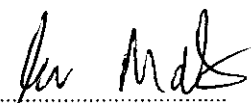
#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Big Brum (Theatre in Education) Company Limited 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.



Paul Matthews  
Independent Examiner  
FCCA

Charter House  
56 High Street  
Sutton Coldfield  
B72 1UJ

Date: 23/7/25

## Big Brum (Theatre in Education) Company Limited

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	677	-	677	56
Charitable activities	3	218,339	89,645	307,984	228,362
Other trading activities	4	907	-	907	-
Investment income	5	551	-	551	13
Total Income		<u>220,474</u>	<u>89,645</u>	<u>310,119</u>	<u>228,431</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(193,658)</u>	<u>(165,758)</u>	<u>(359,416)</u>	<u>(287,086)</u>
Total Expenditure		<u>(193,658)</u>	<u>(165,758)</u>	<u>(359,416)</u>	<u>(287,086)</u>
<b>Other recognised gains and losses</b>					
Net movement in funds		26,816	(76,113)	(49,297)	(58,655)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>11,941</u>	<u>87,086</u>	<u>99,027</u>	<u>157,682</u>
Total funds carried forward	16	<u><u>38,757</u></u>	<u><u>10,973</u></u>	<u><u>49,730</u></u>	<u><u>99,027</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 9 to 15 form an integral part of these financial statements.

## Big Brum (Theatre in Education) Company Limited

(Registration number: 1731105)  
Balance Sheet as at 31 March 2025

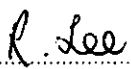
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	25,836	34,962
<b>Current assets</b>			
Debtors	12	38,705	19,835
Cash at bank and in hand	13	<u>1,953</u>	<u>70,528</u>
		40,658	90,363
<b>Creditors: Amounts falling due within one year</b>	14	<u>(16,764)</u>	<u>(26,298)</u>
<b>Net current assets</b>		<u>23,894</u>	<u>64,065</u>
<b>Net assets</b>		<u>49,730</u>	<u>99,027</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,973	87,086
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>38,757</u>	<u>11,941</u>
<b>Total funds</b>	16	<u>49,730</u>	<u>99,027</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 23/7/25 and signed on their behalf by:

  
.....  
Robert Lee  
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

# **Big Brum (Theatre in Education) Company Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Big Brum (Theatre in Education) Company Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Production equipment	25% reducing balance
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Appeals and donations	677	677
<b>Total for 2025</b>	<u>677</u>	<u>677</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Income from charitable activities

	Unrestricted funds		Total 2025 £	Total 2024 £
	General £	Restricted funds £		
Arts Council England	160,000	-	160,000	160,000
Backstage Trust	-	20,000	20,000	-
Baron Davenport's Charity	-	1,000	1,000	1,000
Dumbreck Charity	-	-	-	500
Garfield Weston Foundation	-	20,000	20,000	-
George Fentham Charity	-	-	-	3,000
GJW Turner Trust	-	-	-	3,000
Grantham Yorke Trust	-	1,000	1,000	-
John Thaw Foundation	-	1,500	1,500	-
Joseph Hopkins & Henry James Sayer Charities	-	-	-	700
Lord Austin Trust	-	1,000	1,000	-
Marsh Charitable Trust	-	-	-	500
Marsh Charitable Trust	600	-	600	-
Roger & Douglas Turner Trust	-	3,000	3,000	-
The Allan & Nesta Ferguson Charitable Settlement	-	-	-	7,500
The Cole Charitable Trust	-	2,500	2,500	-
The Edward & Dorothy Cadbury Trust	-	1,500	1,500	1,000
The Eveson Charitable Trust	-	6,000	6,000	-
The Foyle Foundation	-	15,000	15,000	-
The John Feeney Charitable Trust	-	-	-	2,000
The Roughley Trust	-	1,000	1,000	-
The Saintbury Trust	-	2,000	2,000	-
The Sir Barry Jackson Trust	-	-	-	3,000
Unity Theatre Trust	-	-	-	500
WM Trains	-	-	-	7,167
Theatre Tax Credit	34,161	-	34,161	10,707
Charges & fees to schools	23,578	-	23,578	24,700
MTL Students	-	-	-	3,088
Solihull Metropolitan Borough Council	-	14,145	14,145	-
	<u>218,339</u>	<u>89,645</u>	<u>307,984</u>	<u>228,362</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income:		
Profit on sale of fixed assets	907	907
<b>Total for 2025</b>	907	907

#### 5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income:		
Interest receivable on bank deposits	551	551
<b>Total for 2025</b>	551	551
<b>Total for 2024</b>	13	13

#### 6 Expenditure on charitable activities

	Unrestricted		Total	Total
Note	General	Restricted	2025	2024
	£	£	£	£
Salaries & fees	151,304	116,187	267,491	217,754
Materials & project costs	-	22,844	22,844	15,691
Writers commission	-	12,221	12,221	1,595
Marketing & PR	4,201	76	4,277	767
Project transport	8,360	881	9,241	12,146
Venue hire	1,509	6,588	8,097	1,756
Hospitality	1,099	31	1,130	810
Training & tuition	999	-	999	720
MTL student fees	-	-	-	4,500
Premises	10,220	-	10,220	9,095
Office & admin	1,973	404	2,377	1,836
IT equipment	3,981	549	4,530	2,073
Legal, professional, insurance & subscriptions	3,618	1,015	4,633	2,271
Accounts	2,040	-	2,040	1,450
Bank charges	205	48	253	128
Depreciation	4,123	4,610	8,733	12,143
Miscellaneous repairs	26	304	330	2,351
	193,658	165,758	359,416	287,086

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	8,733	12,143
Theatre Tax Credit received	<u>34,161</u>	<u>10,707</u>

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Staff	6	5
Trustees	<u>5</u>	<u>5</u>
	<u>11</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year.

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	70,190	64,208	134,398
Disposals	-	(7,000)	(7,000)
At 31 March 2025	70,190	57,208	127,398
<b>Depreciation</b>			
At 1 April 2024	61,652	37,784	99,436
Charge for the year	2,225	6,508	8,733
Eliminated on disposals	-	(6,607)	(6,607)
At 31 March 2025	63,877	37,685	101,562
<b>Net book value</b>			
At 31 March 2025	6,313	19,523	25,836
At 31 March 2024	8,538	26,424	34,962

#### 12 Debtors

	2025 £		2024 £
Trade debtors	4,400		8,163
Prepayments	-		3,655
Accrued income	34,305		8,017
	38,705		19,835

#### 13 Cash and cash equivalents

	2025 £		2024 £
Cash at bank	1,953		70,528
	1,953		70,528

#### 14 Creditors: amounts falling due within one year

	2025 £		2024 £
Trade creditors	21		284
Other taxation and social security	3,184		2,746
Other creditors	4,172		552
Accruals	4,887		2,716
Deferred income	4,500		20,000
	16,764		26,298

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 15 Pension and other schemes

##### Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £3,917 (2024 - £2,871).

#### 16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	11,941	220,474	(193,658)	38,757
<b>Restricted funds</b>				
Capital Expenditure	5,583	-	(4,610)	973
Other Funds	81,503	89,645	(161,148)	10,000
<b>Total restricted funds</b>	<u>87,086</u>	<u>89,645</u>	<u>(165,758)</u>	<u>10,973</u>
<b>Total funds</b>	<u>99,027</u>	<u>310,119</u>	<u>(359,416)</u>	<u>49,730</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	11,190	198,564	(197,813)	11,941
<b>Restricted</b>				
Capital Expenditure	16,283	-	(10,700)	5,583
Other Funds	130,209	29,867	(78,573)	81,503
<b>Total restricted funds</b>	<u>146,492</u>	<u>29,867</u>	<u>(89,273)</u>	<u>87,086</u>
<b>Total funds</b>	<u>157,682</u>	<u>228,431</u>	<u>(287,086)</u>	<u>99,027</u>



**BIG BRUM (THEATRE IN EDUCATION) COMPANY LIMITED**

England & Wales - Charity number 514071

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# Accounts

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Company registration number: 1731105

Charity registration number: 514071

# Big Brum (Theatre in Education) Company Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Bissell & Brown Birmingham Ltd  
Chartered Accountants  
12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

# **Big Brum (Theatre in Education) Company Limited**

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## **Big Brum (Theatre in Education) Company Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Robert Lee Daniel Brown Mariyam Harunah Roseanna Baggott Andrew Breakwell Clare Drury
<b>Charity Registration Number</b>	514071
<b>Company Registration Number</b>	1731105
<b>Registered Office</b>	The charity is incorporated in England & Wales. Sheldon Community Centre Sheldon Heath Rd Birmingham B26 2RU
<b>Independent Examiner</b>	Bissell & Brown Birmingham Ltd Chartered Accountants 12 Portman Rd Kings Heath Birmingham B13 0SL

## **Big Brum (Theatre in Education) Company Limited**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

#### **Objectives and activities**

##### ***Objects and aims***

To promote, maintain, improve and advance the education of the public, and, in particular, young people by the production of educational plays and through the medium of drama, mime, movement and music and the spoken word and by participation therein in schools, youth clubs, arts centres and other places.

##### ***Activities***

Provides a theatre-in-education service for schools, pupil referral units, special schools, and colleges; presents performances of new plays, for young people in particular, in arts and community venues; makes theatre-based inputs into teachers' inset, and into teacher-training and drama courses.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

### Achievements and performance

The Company's artistic work over 2023/24 had been developed and planned prior to Big Brum being reinstated as one of Arts Council England's National Portfolio Organisations (NPO). As a result, this transitional year saw the Company produce five tours, the most it has ever done in a single year, as well as a small community project with Reception children. However, the NPO structure now offers a strategic framework which gives space for the Company to settle and grow. There are three intertwined strands to the strategy, which focuses especially on North Solihull: 'Schools of Recovery', a 'Community of Recovery' and 'Artists for Recovery'.

#### Schools of Recovery

Across the year we worked with nearly 4,000 children and young people and delivered five tours.

Pilot work on 'Creating Schools of Recovery', supported by the Paul Hamlyn Foundation, continued in six primary schools. 25 performances of 'Minotaur' and 'Rumpelstiltskin' were delivered to 793 pupils, including a public performance of 'Minotaur'. A team of expert evaluators investigated aspects of this pilot and will report back in Summer 2024.

'Rumpelstiltskin' initiated the 'Schools of Recovery' (SoR) programme in North Solihull with seven performances in three primary schools for 206 pupils.

There were three secondary school plays delivered across the year.

'Over the Balcony' toured in June - July 2023, with the actors working alongside 514 young people for 17 performances in 12 venues, including performances in two North Solihull Secondary Schools for 65 young people.

'The Clearing' toured in November and December 2023, with the actors working alongside 427 young people during 19 performances in 15 venues, including two North Solihull Secondary Schools receiving four performances for 74 young people.

'Frankenstein' toured in February and March 2024, with the actors working alongside 1891 young people during 16 performances in 10 venues, including three North Solihull Secondary Schools/SEN settings.

We also continued to work with 20 young people with additional behaviour needs at Lea Hall Special School.

#### Communities of Recovery

The Company consulted with a range of arts and community organisations especially through Solihull CEP. It initiated its community programme through a project funded by West Midlands Trains. 'Trains of Thought' engaged 90 Reception children and 10 teachers/TAs across eight sessions in January and February 2024 with a launch event involving 80 parents, teachers and children at Marston Green Station.

#### Artists for Recovery

The year started with a new Graduate Scheme. Five second year students from the BCU Applied Theatre course took part in a six-week project, working on the TIE programme 'Minotaur', leading to short tour, public performance and film. Subsequently a 12-month contract was offered to one student on graduating in May 2024. In March 2024 the company began to prepare for the 2024/25 'Minotaur' programme which will engage three new second year students from BCU.

Over the year, we have been delighted to work with a diverse range of emerging artists, including eight freelance actors, as well as a playwright, filmmaker, graphic artist, sound designer and a graphic designer. 10 actors joined us for a workshop on 'Frankenstein' in December 2023.

In addition to the artistic work, the Company has strengthened its internal practices by commissioning audits on EDI, Environment, IIR, and receiving expert advice on Social Media and digital systems. The first auditors will report to Trustees in early 2024/25.

This year has pushed the Company artistically and organisationally as well as enriching everyone that has been involved with the work.

## **Big Brum (Theatre in Education) Company Limited**

### **Trustees' Report**

#### *Policy on reserves*

Big Brum has not received any regular funding over the last few years, and around 80% of income each year has come from project grants that are applied for individually, with no guarantee of success. At best these grants have offered full cost recovery for project expenditure and associated core costs. However, the company is aware of the need to build reserves. The only income that Big Brum has independently received and managed has been the earned income from school and university booking fees.

From April 2023 Big Brum again became an ACE National Portfolio Organisation, with the return to Revenue funding (plus the independently earned income from school and university booking fees.) This will allow Big Brum in future to build reserves more systematically. The Board of Trustees has identified that the Company could, subject to other cashflow requirements, retain up to 5% of this yearly income to establish a reserves fund equivalent of around 3 months core turnover costs within the next five years. This would protect Big Brum against a significant fall in income and would help safeguard the charity against major negative effects, and to keep the confidence of funding partners.

# **Big Brum (Theatre in Education) Company Limited**

## **Trustees' Report**

### **Financial review**

The start of the 2023/24 financial year was marked with Big Brum restored to regular annual funding as an ACE National Portfolio Organisation (NPO). This core funding will support the operation of the Company for the next three to four years.

### **Income**

Total income for the year was in line with previous years. The first payment from the ACE NPO grant together with continued funding from the Paul Hamlyn Foundation (PHF) 'Creating Schools of Recovery' (CSoR) grant gave the Company a strong start to the year.

We had planned to sell the 'Frankenstein' tour as part of a package with two TIE tours, 'Over the Balcony' and 'The Clearing.' 'Frankenstein' would be performed to whole year groups, thereby bolstering our Box Office income. In the event, this Box Office income was lower than expected. We have since reviewed our criteria for charging schools. At the same time, we also fell behind our targets to secure income from smaller funders. We have therefore refocused on applications to medium funders in the first instance.

We did however secure a grant of over £7k from West Midlands Trains, which enabled us to carry out a well-received community project. Meanwhile, a successful Theatre Tax Relief claim of over £10K allowed the Company to maintain the reserves which were beginning to be built on at the start of 2022/23. The Company plans to build further on these reserves during the period of the ACE NPO grant, to meet our goal of holding unrestricted cash reserves equivalent to six month operating costs, in line with Charity Commission guidelines.

### **Expenditure**

We worked hard to ensure that costs did not exceed income. For example, while we took on an extra freelance actor to cover a core staff member's medical absence, we also decided not to replace another core member of staff who left during the year. We were able to make small savings against a number of budget lines, the benefits of which added up across the whole year, and we continued to closely monitor our overheads.

### **End of Year**

At the end of the year the total funds carried forward were just under £100k, the majority of which were restricted funds for the final months of the PHF funded CSoR project activities.

The forecast for 2024/25 is good as the Company enters the second year of ACE NPO regular funding and has substantial carry forward for the remainder of the PHF CSoR project. Alongside this, a grant for £20k was received in February from Backstage Trust for work in 2024/25. This meant that at the start of the year the Company had already secured just over 65% of its budgeted funding.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

Trustees:	Robert Lee
	Daniel Brown
	Mariyam Harunah
	Roseanna Baggott
	Andrew Breakwell
	Clare Drury
	Leo Samuels (resigned 28 April 2023)

### Structure, governance and management

#### *Nature of governing document*

Memorandum and Articles of Association, incorporated 10 June 1983, as amended by Special Resolution dated 19 July 2006.

The Charity was registered 6 Sept 1983.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Big Brum (Theatre in Education) Company Limited for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Big Brum (Theatre in Education) Company Limited**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 24/8/24 and signed on its behalf by:

R. Lee

Robert Lee  
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited  
Statutory Accounts of  
Big Brum (Theatre in Education) Company Limited  
for the Year Ended 31 March 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Big Brum (Theatre in Education) Company Limited for the year ended 31 March 2024 as set out on pages 9 to 17 from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the board of directors of Big Brum (Theatre in Education) Company Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Big Brum (Theatre in Education) Company Limited and state those matters that we have agreed to state to the board of directors of Big Brum (Theatre in Education) Company Limited, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Big Brum (Theatre in Education) Company Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Big Brum (Theatre in Education) Company Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Big Brum (Theatre in Education) Company Limited. You consider that Big Brum (Theatre in Education) Company Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Big Brum (Theatre in Education) Company Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Date: 24/8/24

## Big Brum (Theatre in Education) Company Limited

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	56	-	56	242
Charitable activities	3	198,495	29,867	228,362	249,006
Investment income	4	13	-	13	2
<b>Total Income</b>		<u>198,564</u>	<u>29,867</u>	<u>228,431</u>	<u>249,250</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(197,813)</u>	<u>(89,273)</u>	<u>(287,086)</u>	<u>(217,111)</u>
<b>Total Expenditure</b>		<u>(197,813)</u>	<u>(89,273)</u>	<u>(287,086)</u>	<u>(217,111)</u>
<b>Other recognised gains and losses</b>					
Net movement in funds		751	(59,406)	(58,655)	32,139
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>11,190</u>	<u>146,492</u>	<u>157,682</u>	<u>125,543</u>
Total funds carried forward	15	<u><u>11,941</u></u>	<u><u>87,086</u></u>	<u><u>99,027</u></u>	<u><u>157,682</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

The notes on pages 11 to 17 form an integral part of these financial statements.

**Big Brum (Theatre in Education) Company Limited**

**(Registration number: 1731105)  
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	34,962	45,635
<b>Current assets</b>			
Debtors	11	19,835	13,671
Cash at bank and in hand	12	<u>70,528</u>	<u>104,737</u>
		90,363	118,408
<b>Creditors: Amounts falling due within one year</b>	13	<u>(26,298)</u>	<u>(6,361)</u>
<b>Net current assets</b>		<u>64,065</u>	<u>112,047</u>
<b>Net assets</b>		<u>99,027</u>	<u>157,682</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		87,086	146,492
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>11,941</u>	<u>11,190</u>
<b>Total funds</b>	15	<u>99,027</u>	<u>157,682</u>

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

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 17 were approved by the trustees, and authorised for issue on 24/8/24 and signed on their behalf by:

R. Lee  
Robert Lee  
Trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

# **Big Brum (Theatre in Education) Company Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

### **1 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Big Brum (Theatre in Education) Company Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Production equipment	25% reducing balance
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## **2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies:		
Appeals and donations	56	56
<b>Total for 2024</b>	<u>56</u>	<u>56</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Income from charitable activities

	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Arts Council England	160,000	-	160,000	-
ACE - project grants	-	-	-	29,850
Baron Davenport's Charity	-	1,000	1,000	-
Dumbreck Charity	-	500	500	-
Garfield Weston Foundation	-	-	-	10,000
George Fentham Charity	-	3,000	3,000	3,000
GJW Turner Trust	-	3,000	3,000	3,000
Grantham Yorke Trust	-	-	-	3,000
Joseph Hopkins & Henry James Sayer Charities	-	700	700	-
Lord Austin Trust	-	-	-	1,000
Marsh Charitable Trust	-	500	500	-
Paul Hamlyn Foundation	-	-	-	108,625
Roger & Douglas Turner Trust	-	-	-	3,000
Sylvia Waddilove Foundation UK	-	-	-	1,000
The 29th May 1961 Charitable Trust	-	-	-	3,000
The Allan & Nesta Ferguson Charitable Settlement	-	7,500	7,500	-
The Cole Charitable Trust	-	-	-	2,000
The Edward & Dorothy Cadbury Trust	-	1,000	1,000	3,000
The Eveson Charitable Trust	-	-	-	3,000
The George Henry Collins Charity	-	-	-	1,000
The Grimmitt trust	-	-	-	1,500
The John Feeney Charitable Trust	-	2,000	2,000	-
The Saintbury Trust	-	-	-	2,000
The Sir Barry Jackson Trust	-	3,000	3,000	-
Unity Theatre Trust	-	500	500	-
WM Trains	-	7,167	7,167	-
Theatre Tax Credit	10,707	-	10,707	8,973
EVERFI	-	-	-	25,326
Charges & fees to schools	24,700	-	24,700	29,670
MTL Students	3,088	-	3,088	7,062
	<u>198,495</u>	<u>29,867</u>	<u>228,362</u>	<u>249,006</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income:		
Other interest receivable	13	13
<b>Total for 2024</b>	<b>13</b>	<b>13</b>
<b>Total for 2023</b>	<b>2</b>	<b>2</b>

#### 5 Expenditure on charitable activities

	<b>Unrestricted</b>		<b>Total</b>	<b>Total</b>
Note	General £	Restricted £	2024 £	2023 £
Salaries & fees	144,248	73,506	217,754	159,077
Materials & project costs	13,252	2,439	15,691	6,381
Writers commission	1,595	-	1,595	4,583
Marketing & PR	627	140	767	712
Project transport	10,951	1,195	12,146	6,904
Venue hire	1,756	-	1,756	500
Hospitality	810	-	810	896
Training & tuition	720	-	720	667
MTL student fees	4,500	-	4,500	6,200
Premises	8,269	826	9,095	7,848
Office & admin	1,616	220	1,836	1,675
IT equipment	1,826	247	2,073	2,333
Legal, professional, insurance & subscriptions	2,271	-	2,271	2,024
Accounts	1,450	-	1,450	1,450
Bank charges	128	-	128	181
Foreign currency (gains)/losses	-	-	-	(14)
Depreciation	1,443	10,700	12,143	15,234
Miscellaneous repairs	2,351	-	2,351	460
	<b>197,813</b>	<b>89,273</b>	<b>287,086</b>	<b>217,111</b>

#### 6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

	2024 £	2023 £
Depreciation of fixed assets	(12,143)	(15,853)
Theatre Tax Credit received	<u>10,707</u>	<u>8,973</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Staff	5	5
Trustees	<u>5</u>	<u>5</u>
	<u>10</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	68,720	64,208	132,928
Additions	<u>1,470</u>	<u>-</u>	<u>1,470</u>
At 31 March 2024	<u>70,190</u>	<u>64,208</u>	<u>134,398</u>
<b>Depreciation</b>			
At 1 April 2023	58,319	28,974	87,293
Charge for the year	<u>3,333</u>	<u>8,810</u>	<u>12,143</u>
At 31 March 2024	<u>61,652</u>	<u>37,784</u>	<u>99,436</u>
<b>Net book value</b>			
At 31 March 2024	<u>8,538</u>	<u>26,424</u>	<u>34,962</u>
At 31 March 2023	<u>10,401</u>	<u>35,234</u>	<u>45,635</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 11 Debtors

	2024	2023
	£	£
Trade debtors	8,163	1,713
Prepayments	3,655	-
Accrued income	8,017	11,958
	<u>19,835</u>	<u>13,671</u>

#### 12 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>70,528</u>	<u>104,737</u>

#### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	284	120
Other taxation and social security	2,746	2,431
Other creditors	552	470
Accruals	2,716	3,340
Deferred income	20,000	-
	<u>26,298</u>	<u>6,361</u>

#### 14 Pension and other schemes

##### Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £2,871 (2023 - £1,876).

**Big Brum (Theatre in Education) Company Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**15 Funds**

	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	11,190	198,564	(197,813)	11,941
<b>Restricted funds</b>				
Capital Expenditure	16,283	-	(10,700)	5,583
Other Funds	<u>130,209</u>	<u>29,867</u>	<u>(78,573)</u>	<u>81,503</u>
<b>Total restricted funds</b>	<u>146,492</u>	<u>29,867</u>	<u>(89,273)</u>	<u>87,086</u>
<b>Total funds</b>	<u><u>157,682</u></u>	<u><u>228,431</u></u>	<u><u>(287,086)</u></u>	<u><u>99,027</u></u>

	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	3,327	71,275	(63,412)	11,190
<b>Restricted</b>				
Capital Expenditure	30,074	-	(13,791)	16,283
Other Funds	<u>92,142</u>	<u>177,975</u>	<u>(139,908)</u>	<u>130,209</u>
<b>Total restricted funds</b>	<u>122,216</u>	<u>177,975</u>	<u>(153,699)</u>	<u>146,492</u>
<b>Total funds</b>	<u><u>125,543</u></u>	<u><u>249,250</u></u>	<u><u>(217,111)</u></u>	<u><u>157,682</u></u>

**BIG BRUM (THEATRE IN EDUCATION) COMPANY LIMITED**

England & Wales - Charity number 514071

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# Accounts

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Company registration number: 1731105

Charity registration number: 514071

# Big Brum (Theatre in Education) Company Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Bissell & Brown Birmingham Ltd  
Chartered Accountants  
12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

# **Big Brum (Theatre in Education) Company Limited**

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# **Big Brum (Theatre in Education) Company Limited**

## **Reference and Administrative Details**

<b>Trustees</b>	Robert Lee Daniel Brown Mariyam Harunah Roseanna Baggott Andrew Breakwell Clare Drury
<b>Charity Registration Number</b>	514071
<b>Company Registration Number</b>	1731105
<b>Registered Office</b>	The charity is incorporated in England & Wales. Sheldon Community Centre Sheldon Heath Rd Birmingham B26 2RU
<b>Independent Examiner</b>	Bissell & Brown Birmingham Ltd Chartered Accountants 12 Portman Rd Kings Heath Birmingham B13 0SL

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

To promote, maintain, improve and advance the education of the public, and, in particular, young people by the production of educational plays and through the medium of drama, mime, movement and music and the spoken word and by participation therein in schools, youth clubs, arts centres and other places.

#### *Activities*

Provides a theatre-in-education service for schools, pupil referral units, special schools, and colleges; presents performances of new plays, for young people in particular, in arts and community venues; makes theatre-based inputs into teachers' inset, and into teacher-training and drama courses.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

As the company moves once more into becoming an NPO, we have continued in 2022-23 to build on the work of preceding years. This includes a continuation of our work on 'The Monuments Trilogy,' plus a live tour of a new play and TIE programme, 'Along the Silk Road' in Autumn 2022 and ambitious project work with selected primary schools as part of 'Creating "Schools of Recovery."'

'Along the Silk Road' was written for the Company by Chris Cooper. Set in China and the UK, past and present, it followed objects across time and place and raised questions for young people about values, about saying what you mean and meaning what you say. For this tour, we recruited two young British East and South East Asian actors. Auditions took place at the end of August 2022, with the tour going into primary and secondary schools and universities between 17th October and 5th December. The tour was experienced by 1,392 students and young people, with 30 performances and 16 additional workshops. We also had successful exploratory auditions for 'Over the Balcony' on 21st March 2023 and began preparing at around the same time for the 'Minotaur' project and tour.

We have continued to build up our digital portfolio. In November 2022, 'Along the Silk Road' was professionally filmed at the University of Worcester, with a view to its forming part of a resource for schools in the 2023-24 school year. This offers a way in which schools can continue to access and work with legacy programmes, while the company continues to create new work. Towards Easter, we also edited 'Romeo and Juliet' as a resource for 'Schools of Recovery'. Using filmed material from 'Along the Silk Road', we conducted our first experiments in livestreaming, with sessions for students in Hungary and Norway on 9th March.

As part of the 'Schools of Recovery' project, we not only developed work with six primary schools around 'Along the Silk Road' but developed a rolling programme called 'Ripped', which included two workshops in each school during the Spring Term, followed by teacher-led activities which utilised the 'Romeo and Juliet' film and other stimulus material from Big Brum. This in effect replaced the 'Romeo and Juliet' tour originally scheduled for Spring 2023.

We have also run very successful CPD sessions using 'The Giant's Embrace' story with two project primary schools. We have continued to lead weekly sessions at - and bring touring programmes into - Lea Hall School (a Pupil Behaviour Unit near Sheldon Community Centre). In Summer 2022, Big Brum supported a programme of 'Bring the Power' workshops in schools on behalf of Everfi, as part of their contribution to the Birmingham Commonwealth Games.

Our work continues to be profiled nationally and internationally. Richard Holmes contributed the well-received leading article, 'The Attack on Children' to the Spring 2023 edition of National Drama's journal, 'Drama', which also featured an image of 'Minotaur' on its front cover. Richard served on a panel at the IDIERI international conference in July 2022 and with Ben Ballin presented aspects of our work to the Gramsci Society in March 2023.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

### *Policy on reserves*

Big Brum has not received any regular funding over the last few years, and around 80% of income each year has come from project grants that are applied for individually, with no guarantee of success. At best these grants have offered full cost recovery for project expenditure and associated core costs. However, the company is aware of the need to build reserves. The only income that Big Brum has independently received and managed has been the earned income from school and university booking fees.

From April 2023 Big Brum will again become an ACE National Portfolio Organisation, with the return to Revenue funding (plus the independently earned income from school and university booking fees.) This will allow Big Brum in future to build reserves more systematically. The Board of Trustees has identified that the Company could, subject to other cashflow requirements, retain up to 5% of this yearly income to establish a reserves fund equivalent of around 3 months core turnover costs within the next five years. This would protect Big Brum against a significant fall in income and would help safeguard the charity against major negative effects, and to keep the confidence of funding partners.

### **Financial review**

The financial year 2022/23 has been another major success for Big Brum, finishing the year with £105K in the bank. Big Brum has been working hard to maintain the financial stability achieved before the Covid 19 pandemic. The total of funds carried forward has increased again, and although the majority of these are restricted funds for project work due to take place in 2023-24, there has also been a significant increase in unrestricted funds: this was helped by a successful HMRC Theatre Tax Relief claim for nearly £9k.

The total income for 2022-23 is lower than 2021-22, but in line with previous years. In November 2022, the company heard that we had been successful in our ACE National Portfolio Organisation (NPO) application. The company then took the decision not to apply for further ACE project funding as delivery would overlap with the start of the NPO. This resulted in less project grant income from ACE compared to previous years. The Schools of Recovery project funded by the Paul Hamlyn Foundation (PHF) and the income from EVERFI for Big Brum's support in the delivery of their award winning 'Bring the Power' workshops helped compensate for this reduction in income from ACE. We have continued to be supported by a variety of Trusts and Foundations, while earned income from schools has returned to pre-Covid levels, helped by a new package offer. We are confident that we will continue to increase the level and diversity of our future income.

Expenditure, as in previous years, has been carefully monitored against each programme of work. Because of the restricted funds for projects carried forward from 2021-22, the delivery of these projects has not been affected by the reduction in annual income. The company has not been immune to cost increases due to the cost-of-living crisis, but excluding staff costs our core costs are only a small percentage of our overall expenditure, and these will, as always, be continually reviewed over the coming months to ensure they provide value for money. Increases in project delivery costs will be factored into future budgets and we were grateful to receive a 10% increase in the PHF funding which allows for the full completion of the current project.

The forecast for 2023-24 is very good, especially as the company has been awarded a substantial grant as an ACE NPO and has already received significant funding for the remaining 15 months of the 'Schools of Recovery' project from PHF.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Robert Lee
	Daniel Brown
	Mariyam Harunah
	Roseanna Baggott (appointed 18 January 2023)
	Andrew Breakwell (appointed 18 January 2023)
	Clare Drury (appointed 18 January 2023)

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

Trustee cessations: Katerina Patmore resigned 18th Jan 2023.

### Structure, governance and management

#### *Nature of governing document*

Memorandum and Articles of Association, incorporated 10 June 1983, as amended by Special Resolution dated 19 July 2006.

The Charity was registered 6 Sept 1983.

### Statement of Trustees' Responsibilities

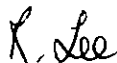
The trustees (who are also the directors of Big Brum (Theatre in Education) Company Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 19/07/2023 and signed on its behalf by:



.....  
Robert Lee  
Trustee

## Big Brum (Theatre in Education) Company Limited

### Independent Examiner's Report to the trustees of Big Brum (Theatre in Education) Company Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity's 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').

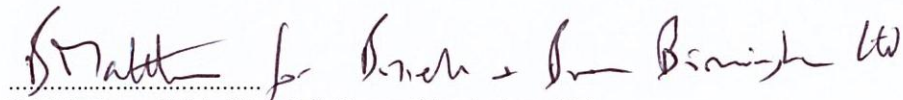
Having satisfied myself that the accounts of Big Brum (Theatre in Education) Company Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of 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:

1. accounting records were not kept in respect of Big Brum (Theatre in Education) Company Limited 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.



B J Matthews FCA, Bissell & Brown Birmingham Ltd  
Chartered Accountants  
Bissell & Brown Birmingham Ltd

12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

Date: 19 July 2023

**Big Brum (Theatre in Education) Company Limited**

**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	242	-	242	708
Charitable activities	3	71,031	177,975	249,006	314,050
Investment income	4	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>
Total Income		<u>71,275</u>	<u>177,975</u>	<u>249,250</u>	<u>314,760</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(63,412)</u>	<u>(153,699)</u>	<u>(217,111)</u>	<u>(229,188)</u>
Total Expenditure		<u>(63,412)</u>	<u>(153,699)</u>	<u>(217,111)</u>	<u>(229,188)</u>
<b>Other recognised gains and losses</b>					
Net movement in funds		7,863	24,276	32,139	85,572
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>3,327</u>	<u>122,216</u>	<u>125,543</u>	<u>39,971</u>
Total funds carried forward	15	<u><u>11,190</u></u>	<u><u>146,492</u></u>	<u><u>157,682</u></u>	<u><u>125,543</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

The notes on pages 8 to 14 form an integral part of these financial statements.

# Big Brum (Theatre in Education) Company Limited

(Registration number: 1731105)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	45,635	46,103
<b>Current assets</b>			
Debtors	11	13,671	26,188
Cash at bank and in hand	12	<u>104,737</u>	<u>63,743</u>
		118,408	89,931
<b>Creditors: Amounts falling due within one year</b>	13	<u>(6,361)</u>	<u>(10,491)</u>
<b>Net current assets</b>		<u>112,047</u>	<u>79,440</u>
<b>Net assets</b>		<u>157,682</u>	<u>125,543</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		146,492	122,216
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>11,190</u>	<u>3,327</u>
<b>Total funds</b>	15	<u>157,682</u>	<u>125,543</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 19/07/2023 and signed on their behalf by:

*R. Lee*

Robert Lee  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

# **Big Brum (Theatre in Education) Company Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2023**

### **1 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Big Brum (Theatre in Education) Company Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# Big Brum (Theatre in Education) Company Limited

## Notes to the Financial Statements for the Year Ended 31 March 2023

### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Production equipment	25% reducing balance
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Appeals and donations	242	242
<b>Total for 2023</b>	<b>242</b>	<b>242</b>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2023 £	Total 2022 £
ACE - project grants	-	29,850	29,850	66,500
Arts Council CRF	-	-	-	55,050
Bernard Sunley Foundation	-	-	-	5,000
Erasmus+ project	-	-	-	11,950
Garfield Weston Foundation	-	10,000	10,000	-
George Fentham Charity	-	3,000	3,000	2,000
GJW Turner Trust	-	3,000	3,000	-
Grantham Yorke Trust	-	3,000	3,000	2,000
Lord Austin Trust	-	1,000	1,000	-
Marsh Charitable Trust	-	-	-	400
Paul Hamlyn Foundation	-	108,625	108,625	98,750
Roger & Douglas Turner Trust	-	3,000	3,000	-
Sylvia Waddilove Foundation UK	-	1,000	1,000	-
The 29th May 1961 Charitable Trust	-	3,000	3,000	3,000
The Clothworkers' Foundation	-	-	-	28,000
The Cole Charitable Trust	-	2,000	2,000	-
The Edward & Dorothy Cadbury Trust	-	3,000	3,000	2,000
The Eveson Charitable Trust	-	3,000	3,000	-
The George Henry Collins Charity	-	1,000	1,000	-
The Grimmitt trust	-	1,500	1,500	1,500
The Norton Foundation	-	-	-	3,000
The Roughley Trust	-	-	-	1,000
The Saintbury Trust	-	2,000	2,000	-
Theatre Tax Credit	8,973	-	8,973	-
EVERFI	25,326	-	25,326	40
Charges & fees to schools	29,670	-	29,670	27,910
MTL Students	7,062	-	7,062	5,950
	<u>71,031</u>	<u>177,975</u>	<u>249,006</u>	<u>314,050</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2	2
<b>Total for 2023</b>	<b>2</b>	<b>2</b>
<b>Total for 2022</b>	<b>2</b>	<b>2</b>

#### 5 Expenditure on charitable activities

	Unrestricted		Total	Total
Note	General	Restricted	2023	2022
	£	£	£	£
Salaries & fees	45,833	113,244	159,077	162,683
Materials & project costs	148	6,233	6,381	7,944
Writers commission	-	4,583	4,583	1,528
Marketing & PR	262	450	712	1,073
Project transport	859	6,045	6,904	6,930
Venue hire	500	-	500	4,110
Hospitality	433	463	896	472
Training & tuition	225	442	667	1,020
MTL student fees	6,200	-	6,200	6,450
Premises	3,911	3,937	7,848	8,737
Office & admin	348	1,327	1,675	3,121
IT equipment	1,233	1,100	2,333	5,955
Legal, professional, insurance & subscriptions	150	1,874	2,024	2,138
Accounts	1,450	-	1,450	1,450
Bank charges	181	-	181	414
Foreign currency (gains)/losses	(14)	-	(14)	-
Depreciation	1,443	13,791	15,234	14,858
Miscellaneous repairs	250	210	460	305
	<b>63,412</b>	<b>153,699</b>	<b>217,111</b>	<b>229,188</b>

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	15,853	14,858

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Staff	5	5
Trustees	5	4
	10	9

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	67,452	50,710	118,162
Additions	1,268	13,498	14,766
At 31 March 2023	68,720	64,208	132,928
<b>Depreciation</b>			
At 1 April 2022	54,832	17,227	72,059
Charge for the year	3,487	11,747	15,234
At 31 March 2023	58,319	28,974	87,293
<b>Net book value</b>			
At 31 March 2023	10,401	35,234	45,635
At 31 March 2022	12,620	33,483	46,103

#### 11 Debtors

	2023 £	2022 £
Trade debtors	1,713	14,238
Accrued income	11,958	11,950
	13,671	26,188

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 12 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	<u>104,737</u>	<u>63,743</u>

#### 13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	120	251
Other taxation and social security	2,431	2,512
Other creditors	470	352
Accruals	<u>3,340</u>	<u>7,376</u>
	<u>6,361</u>	<u>10,491</u>

#### 14 Pension and other schemes

##### Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £1,876 (2022 - £2,008).

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	3,327	71,275	(63,412)	11,190
<b>Restricted funds</b>				
Capital Expenditure	30,074	-	(13,791)	16,283
Other Funds	92,142	177,975	(139,908)	130,209
<b>Total restricted funds</b>	<u>122,216</u>	<u>177,975</u>	<u>(153,699)</u>	<u>146,492</u>
<b>Total funds</b>	<u>125,543</u>	<u>249,250</u>	<u>(217,111)</u>	<u>157,682</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	3,549	34,660	(34,882)	-	3,327
<b>Restricted</b>					
Capital Expenditure	2,009	33,000	(12,935)	8,000	30,074
Other Funds	31,946	235,150	(166,954)	(8,000)	92,142
Erasmus	2,467	11,950	(14,417)	-	-
<b>Total restricted funds</b>	<u>36,422</u>	<u>280,100</u>	<u>(194,306)</u>	<u>-</u>	<u>122,216</u>
<b>Total funds</b>	<u>39,971</u>	<u>314,760</u>	<u>(229,188)</u>	<u>-</u>	<u>125,543</u>

**BIG BRUM (THEATRE IN EDUCATION) COMPANY LIMITED**

England & Wales - Charity number 514071

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# Accounts

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Company registration number: 1731105

Charity registration number: 514071

# Big Brum (Theatre in Education) Company Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Bissell & Brown Birmingham Ltd  
Chartered Accountants  
12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

# Big Brum (Theatre in Education) Company Limited

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## **Big Brum (Theatre in Education) Company Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Robert Lee Daniel Brown Mariyam Harunah Katerina Patmore
<b>Charity Registration Number</b>	514071
<b>Company Registration Number</b>	1731105
<b>Registered Office</b>	The charity is incorporated in England & Wales. Sheldon Community Centre Sheldon Heath Rd Birmingham B26 2RU
<b>Independent Examiner</b>	Bissell & Brown Birmingham Ltd Chartered Accountants 12 Portman Rd Kings Heath Birmingham B13 0SL

# **Big Brum (Theatre in Education) Company Limited**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

### **Objectives and activities**

#### ***Objects and aims***

To promote, maintain, improve and advance the education of the public, and, in particular, young people by the production of educational plays and through the medium of drama, mime, movement and music and the spoken word and by participation therein in schools, youth clubs, arts centres and other places.

#### ***Activities***

Provides a theatre-in-education service for schools, pupil referral units, special schools, and colleges; presents performances of new plays, for young people in particular, in arts and community venues; makes theatre-based inputs into teachers' inset, and into teacher-training and drama courses.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### **Living in the shadow of the pandemic**

The last two years have forced many to adapt to the changes we have had to endure. Big Brum, like other individuals & organisations, needed to reflect on its precrisis working model when it was arrested by the pandemic. The company had two options open to it: either sit it out & wait until we could resume operations, as set out in our 2018-22 Business Plan, or evolve within the new conditions we now found ourselves in. Big Brum took the brave decision to do the second & develop a new business plan that catered more for these precarious times & which would prepare the company be more resilient to whatever the future might bring. It became apparent that we needed to think more seriously about how to invest in technology, invest in current & future staff, invest in partner development & to evaluate how such investment could enhance the growth of Big Brum. The start of this process was made possible by a grant from the ACE Cultural Recovery Fund.

The financial year 2021-2022 saw the company, at its third attempt, secure enough funds to mount a school's tour of Romeo and Juliet, the second play in the Monuments Trilogy. The 'Romeo & Juliet' project set out to produce exceptional live theatre blended with & supported by filmed digital elements.

From November we successfully resumed touring, reaching upwards of 2,300 young people in 15 venues. On top of live performances, 12 schools watched digital version of Romeo & Juliet and 27 used the 'Socially Distant' film & programme. Two primary schools engaged in extended workshops before watching the play. Big Brum was due to work in partnership with the Shakespeare Birthplace Trust but SBT on this occasion were unable to accommodate performances in their venues.

Big Brum has traditionally toured with small casts of up to four actors. The Romeo & Juliet project, with its blended model, meant we could have a touring cast of four, supported by a filmed cast of around 16 performers. The total cast of 20 were all from a variety of backgrounds, ages, gender & ethnicity. Having such a collection of individuals perpetuated a stirring of knowledge, skill & experience in a communal artistic crucible that normally Big Brum can't manage. It transformed the individual as well as the group's experience of the whole project. This has had a significant effect on Big Brum, consolidating our feeling of needing to grow, embracing modern technology, re-writing our business plan & building an ambitious organisation that is equipped for tomorrow.

"Big Brum brought the story to life and made the text & story really accessible for my students in a way I haven't seen before."

# **Big Brum (Theatre in Education) Company Limited**

## **Trustees' Report**

The tour began strongly with schools keen to book Big Brum and return to live theatre in their schools. The arrival of the Omicron variant did trouble the tour, which meant we did not realise the tour's full potential & of an effect on box office. Some bookers became nervous & held off booking, while some cancelled or rescheduled bookings. 'Romeo and Juliet', however, did have built-in measures to compensate for any potential Covid disruption. These were built into the application & our new business model. Big Brum's goal has been to maintain & strengthen partnership interaction following the 2020-21 disruption and through this project, we enabled our product to be accessible.

The 'Romeo and Juliet' Project has provided an engine of growth for Big Brum. Digitalization of our work, drawing on the skills of professional film makers, has increased the production value of our work exponentially. We now offer substantially improved & beautifully produced films, publications & resource material to our clients, strengthening existing relationships while helping the company to increase our partnership potential. We offer more resources to more clients, more regularly, establishing a sustainable practice & extra needed revenue stream. The 'Romeo & Juliet' digital resource can be used independently & in tandem with future funded projects, having a life span beyond the period of the project. New partnerships will be offered the digital production as either part of future packages, with cost built in, or separately at an appropriate cost.

The EU Erasmus+ project, 'To Be', was completed to rave reviews from the European funders. Big Brum played an enormous role in offering leadership to the project. the company's contribution enabled the wonderful 'To Be -the Living Question Guidebook' to be produced.  
<https://bigbrum.org.uk/projects/to-be>

The 'To Be' project enabled Big Brum to both become cemented in the schools engaged in the project and develop models of practice that allowed for culture changes in those schools. Acting as a fulcrum to a new business model Big Brum would adopt the EU project form and content and approach funders to support a further role out. In January Paul Hamlyn Foundation offered Big Brum £197,500 over two years to further test, evaluate and then publish the findings.

This grant came at the perfect time. Big Brum is committed to continually improving its work for the young audiences and the schools they attend we strives to make our work relevant to young people's lives by creating space for them to think about themselves & the world they live in. The support from all our funders, especially commitment from funders like Paul Hamlyn means this work can continue and impact on young lives.

### ***Policy on reserves***

Big Brum do not receive any regular funding, around 80% of income each year comes from project grants that are applied for individually, with no guarantee of success. At best these grants offer full cost recovery for project expenditure and associated core costs.

However, the company is aware of the need to build reserves. The only income that Big Brum independently receives and manages is the earned income from school and university booking fees. The Management Committee has identified that the Company could, subject to other cashflow requirements, retain up to 10% of this yearly earned income to establish a reserves fund; this would help safeguard the charity against major negative effects, ensuring a positive cash flow to bridge gaps rather than take out loans, and also to keep the confidence of funders and other supporters.

The company will aim to build reserves equivalent of around 3 months turnover, to protect Big Brum against a significant fall in income, a serious cash flow issue, or in the sad event of having to wind down the charity because of unrecoverable financial disruption.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

### Financial review

Despite all the uncertainty over the last 12 months Big Brum has had a financially successful year. The award of a Cultural Recovery Fund grant in April 2021 enabled the company to sustain itself and build new ways of working with audiences, before returning to our core TIE work, in the Autumn of 2021.

Our Income in the last year has been the highest in the company's history, mainly due to the 1st payment of £98,750 from the Paul Hamlyn foundation for the two year 'Schools of Recovery' project, the support from ACE with the awarding of a CRF grant and project funding for 'Romeo & Juliet' along with several capital grants, including £28,000 from the Clothworkers Foundation, towards the purchase of a new van for touring work to schools & educational settings. Earned income has also started to return to pre pandemic levels, with an increasing number of schools now considering more formal partnership agreements to receive work for all year groups over a 12-month period.

Expenditure was in line with budgeted targets, primarily through careful monitoring on all the individual projects undertaken by the company, as well as maintaining control over core costs. There was a big increase in depreciation costs as the company's assets increased with the purchase a new van and digital equipment acquired for use in performances.

The company is determined to maintain the quality of work produced, whilst looking closely at the rises in costs due to the current levels of inflation. All future budgets will be calculated to cover these increases and a higher number of funding applications will be made to ensure the stability of the company.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Robert Lee
Daniel Brown
Mariyam Harunah
Katerina Patmore

Trustee cessations: Helen Myers - resigned 09/02/2022

### Structure, governance and management

#### *Nature of governing document*

Memorandum and Articles of Association, incorporated 10 June 1983, as amended by Special Resolution dated 19 July 2006.

The Charity was registered 6 Sept 1983.

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Big Brum (Theatre in Education) Company Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

## Big Brum (Theatre in Education) Company Limited

### Trustees' Report

- 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on <sup>1st August</sup> 2022 and signed on its behalf by:

*R. Lee*

Robert Lee  
Trustee

## Big Brum (Theatre in Education) Company Limited

### Independent Examiner's Report to the trustees of Big Brum (Theatre in Education) Company Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity's 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 Big Brum (Theatre in Education) Company Limited 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 charity'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.

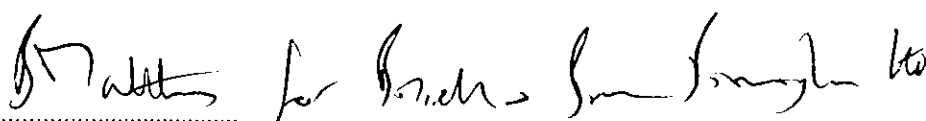
#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Bissell & Brown Birmingham Ltd, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of Big Brum (Theatre in Education) Company Limited 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.



B J Matthews FCA, Bissell & Brown Birmingham Ltd  
Chartered Accountants  
Bissell & Brown Birmingham Ltd

12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

Date: 1 Aug 22

## Big Brum (Theatre in Education) Company Limited

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	358	350	708	35,287
Charitable activities	3	34,300	279,750	314,050	107,853
Investment income	4	<u>2</u>	<u>-</u>	<u>2</u>	<u>10</u>
Total Income		<u>34,660</u>	<u>280,100</u>	<u>314,760</u>	<u>143,150</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(34,882)</u>	<u>(194,306)</u>	<u>(229,188)</u>	<u>(146,797)</u>
Total Expenditure		<u>(34,882)</u>	<u>(194,306)</u>	<u>(229,188)</u>	<u>(146,797)</u>
<b>Other recognised gains and losses</b>					
Net movement in funds		(222)	85,794	85,572	(3,647)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>3,549</u>	<u>36,422</u>	<u>39,971</u>	<u>43,618</u>
Total funds carried forward	15	<u><u>3,327</u></u>	<u><u>122,216</u></u>	<u><u>125,543</u></u>	<u><u>39,971</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

# Big Brum (Theatre in Education) Company Limited

(Registration number: 1731105)  
Balance Sheet as at 31 March 2022

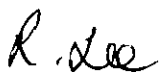
	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	46,103	5,665
<b>Current assets</b>			
Debtors	11	26,188	5,440
Cash at bank and in hand	12	63,743	39,749
		89,931	45,189
<b>Creditors: Amounts falling due within one year</b>	13	<u>(10,491)</u>	<u>(10,883)</u>
<b>Net current assets</b>		<u>79,440</u>	<u>34,306</u>
<b>Net assets</b>		<u>125,543</u>	<u>39,971</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		122,216	36,422
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>3,327</u>	<u>3,549</u>
<b>Total funds</b>	15	<u>125,543</u>	<u>39,971</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 1.8.22 and signed on their behalf by:



Robert Lee  
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

# **Big Brum (Theatre in Education) Company Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2022**

### **1 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Big Brum (Theatre in Education) Company Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# Big Brum (Theatre in Education) Company Limited

## Notes to the Financial Statements for the Year Ended 31 March 2022

### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Production equipment	25% reducing balance
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Appeals and donations	358	-	358
Appeals and donations - restricted	-	350	350
<b>Total for 2022</b>	<b>358</b>	<b>350</b>	<b>708</b>
<b>Total for 2021</b>	<b>31,794</b>	<b>2,040</b>	<b>33,834</b>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 3 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2022 £	Total 2021 £
Arts Council England	-	-	-	39,105
ACE - project grants	-	66,500	66,500	-
Arts Council CRF	-	55,050	55,050	-
Baron Davenport's Charity	-	-	-	1,000
Bernard Sunley Foundation	-	5,000	5,000	-
Erasmus+ project	-	11,950	11,950	30,996
Garfield Weston Foundation	-	-	-	10,000
George Fentham Charity	-	2,000	2,000	-
GJW Turner Trust	-	-	-	2,000
Grantham Yorke Trust	-	2,000	2,000	-
Heritage Lottery Fund	-	-	-	(5,485)
Joseph Hopkins & Henry James Sayer Charities	-	-	-	500
Lord Austin Trust	-	-	-	1,000
Marsh Charitable Trust	400	-	400	-
Paul Hamlyn Foundation	-	98,750	98,750	-
The 29th May 1961 Charitable Trust	-	3,000	3,000	3,000
The Clothworkers' Foundation	-	28,000	28,000	-
The Cole Charitable Trust	-	-	-	1,000
The D'oyly Carte Charity Trust	-	-	-	3,500
The Edward & Dorothy Cadbury Trust	-	2,000	2,000	2,000
The Eveson Charitable Trust	-	-	-	4,000
The Grimmitt trust	-	1,500	1,500	-
The Leche Trust	-	-	-	1,500
The Norton Foundation	-	3,000	3,000	-
The Roughley Trust	-	1,000	1,000	-
The Rowlands Trust	-	-	-	5,000
The Saintbury Trust	-	-	-	2,000
Misc income	40	-	40	75
Charges & fees to schools	27,910	-	27,910	2,407
MTL Students	5,950	-	5,950	4,255
	<u>34,300</u>	<u>279,750</u>	<u>314,050</u>	<u>107,853</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2	2
<b>Total for 2022</b>	2	2
<b>Total for 2021</b>	10	10

#### 5 Expenditure on charitable activities

	Unrestricted		Total	Total
Note	General	Restricted	2022	2021
	£	£	£	£
Salaries & fees	19,048	143,635	162,683	114,699
Materials & project costs	188	7,756	7,944	732
Writers commission	-	1,528	1,528	13,221
Marketing & PR	-	1,073	1,073	-
Project transport	1,720	5,210	6,930	433
Venue hire	-	4,110	4,110	-
Hospitality	6	466	472	57
Training & tuition	-	1,020	1,020	300
MTL student fees	6,450	-	6,450	3,800
Premises	3,150	5,587	8,737	996
Office & admin	66	3,055	3,121	1,315
IT equipment	452	5,503	5,955	5,588
Legal, professional, insurance & subscriptions	-	2,138	2,138	2,016
Accounts	1,450	-	1,450	1,450
Bank charges	243	171	414	128
Depreciation	1,923	12,935	14,858	2,062
Miscellaneous repairs	186	119	305	-
	34,882	194,306	229,188	146,797

#### 6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	14,858	2,062

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Staff	5	4
Trustees	4	5
	9	9
	9	9

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2021	55,866	7,000	62,866
Additions	11,586	43,710	55,296
At 31 March 2022	67,452	50,710	118,162
<b>Depreciation</b>			
At 1 April 2021	51,136	6,065	57,201
Charge for the year	3,696	11,162	14,858
At 31 March 2022	54,832	17,227	72,059
<b>Net book value</b>			
At 31 March 2022	12,620	33,483	46,103
At 31 March 2021	4,730	935	5,665

#### 11 Debtors

	2022 £	2021 £
Trade debtors	14,238	500
Accrued income	11,950	4,940
	26,188	5,440
	26,188	5,440

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 12 Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	<u>63,743</u>	<u>39,749</u>

#### 13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	251	48
Other taxation and social security	2,512	2,098
Other creditors	352	452
Accruals	7,376	7,600
Deferred income	-	685
	<u>10,491</u>	<u>10,883</u>

#### 14 Pension and other schemes

##### Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £2,008 (2021 - £1,187).

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	3,549	34,660	(34,882)	-	3,327
<b>Restricted funds</b>					
Capital Expenditure	2,009	33,000	(12,935)	8,000	30,074
Other Funds	31,946	235,150	(166,954)	(8,000)	92,142
Erasmus	2,467	11,950	(14,417)	-	-
<b>Total restricted funds</b>	<u>36,422</u>	<u>280,100</u>	<u>(194,306)</u>	<u>-</u>	<u>122,216</u>
<b>Total funds</b>	<u>39,971</u>	<u>314,760</u>	<u>(229,188)</u>	<u>-</u>	<u>125,543</u>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	949	73,744	(71,144)	3,549
<b>Restricted</b>				
Capital Expenditure	1,726	1,536	(1,253)	2,009
HLF	9,763	(5,485)	(4,278)	-
Other Funds	30,721	43,895	(42,670)	31,946
Erasmus	459	30,996	(28,988)	2,467
<b>Total restricted funds</b>	<u>42,669</u>	<u>70,942</u>	<u>(77,189)</u>	<u>36,422</u>
<b>Total funds</b>	<u>43,618</u>	<u>144,686</u>	<u>(148,333)</u>	<u>39,971</u>



**BIG BRUM (THEATRE IN EDUCATION) COMPANY LIMITED**

England & Wales - Charity number 514071

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# Accounts

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Company registration number: 1731105

Charity registration number: 514071

# Big Brum (Theatre in Education) Company Limited

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Bissell & Brown Birmingham Ltd  
Chartered Accountants  
12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

# Big Brum (Theatre in Education) Company Limited

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## **Big Brum (Theatre in Education) Company Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Robert Lee Daniel Brown Mariyam Harunah Helen Myers Katerina Patmore
<b>Principal Office</b>	Sheldon Community Centre Sheldon Heath Rd Birmingham B26 2RU
<b>Registered Office</b>	Sheldon Community Centre Sheldon Heath Rd Birmingham B26 2RU
<b>Company Registration Number</b>	1731105
<b>Charity Registration Number</b>	514071
<b>Independent Examiner</b>	Bissell & Brown Birmingham Ltd Chartered Accountants 12 Portman Rd Kings Heath Birmingham B13 0SL

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### Objectives and activities

#### *Objects and aims*

TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION OF THE PUBLIC, AND, IN PARTICULAR, YOUNG PEOPLE BY THE PRODUCTION OF EDUCATIONAL PLAYS AND THROUGH THE MEDIUM OF DRAMA, MIME, MOVEMENT AND MUSIC AND THE SPOKEN WORD AND BY PARTICIPATION THEREIN IN SCHOOLS, YOUTH CLUBS, ARTS CENTRES AND OTHER PLACES.

#### *Objectives, strategies and activities*

PROVIDES A THEATRE-IN-EDUCATION SERVICE FOR SCHOOLS, PUPIL REFERRAL UNITS, SPECIAL SCHOOLS, AND COLLEGES; PRESENTS PERFORMANCES OF NEW PLAYS, FOR YOUNG PEOPLE IN PARTICULAR, IN ARTS AND COMMUNITY VENUES; MAKES THEATRE-BASED INPUTS INTO TEACHERS' INSET, AND INTO TEACHER-TRAINING AND DRAMA COURSES;

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

#### The Year of the Pandemic

The 2020/2021 financial year encompassed the deadliest pandemic for a generation. The closure of schools meant that Big Brum were unable to tour as from late March 2020. Our renowned participatory TiE programmes are highly interactive, face to face and mainly in schools and universities, without that access it meant a loss of earned and project income and prevented us from touring to schools and employing freelance actors and other artists. More especially we were unable to work with children and young people, so thousands of young learners were denied the opportunity to work with Big Brum, which we know can be a transformative and sometimes life-changing experience for young hearts and minds. Big Brum managed the year by re-planning and re-budgeting our programme of work, continuing existing projects online, accessing new grants, making cost savings and by some flexible furloughing. We maintained our strategic partnerships and responded to the needs of educators; creating and sharing new digital work, publishing our five World War One plays and running an online international TiE event as part of our Erasmus+ project.

At the start of the 2020/2021 year the company were forced to halt the 'Paper Umbrella' tour and cancel of all the remaining bookings in the second half of March, and all of April. We were already fundraising for our autumn 2020 tour; our ACE project grants bid for a tour of 'Along the Silk Road' was in the final stages of being assessed, but then the grants scheme was suspended and replaced with a new emergency fund. The continuing pandemic meant we had to cancel our plans for a spring 2021 tour, so in effect the crisis has deprived the company of 2.5 tours.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

### New Work During 2020 and 2021

We have, however, been extremely productive in the last 12 months, as well as continuing ongoing projects online, such as our Erasmus+ project, we received £33,750 in April from the new ACE emergency fund to adapt our TiE to a digital model and context, which produced a filmed monodrama, 'Socially Distant', based on a new play by Chris Cooper, with powerful and very relevant themes of disconnection, isolation, and repression. This is currently being used and tested in secondary schools and universities, a much-needed new and very relevant drama stimulus for young people. The monodrama is accompanied by extended teacher's resources for a whole term's work and is currently being developed as a publication. 'Socially Distant' is thematically linked to 'Romeo and Juliet' and these two works are Part 1 and part 2 of our new 'Monuments' trilogy. Part 3 will be a new play and TiE programme touring in spring 2022. There is a trailer on the company website here: <https://www.bigbrum.org.uk/socially-distant>.

We also published a compendium of our five World War One 'End of Reason 1914-18' plays, with an accompanying publication providing teaching and learning resources for educators. The publications were launched on 11th November 2020 when we brought together some of those involved in the original 2014-18 tours of the plays, including writer Chris Cooper, Artistic Director Richard Holmes, actors Dhiren Gadhia, Siobhan Twomey and David Jackson, with company members Ben, Matt and Judy. We were also delighted to receive guest prefaces from patron Shami Chakrabarti and from historian Professor David Andress.

A webcast of the launch is here: [www.youtube.com/watch?v=r2RfLTa\\_5Ak](http://www.youtube.com/watch?v=r2RfLTa_5Ak) and all resources are on the website: [www.bigbrum.org.uk/end-of-reason-publication](http://www.bigbrum.org.uk/end-of-reason-publication). Big Brum have pledged free hard copies to any school in Birmingham, and at an affordable price for any other school or learning setting in the UK or abroad.

As well as the film of 'Socially Distant' we also used the ACE emergency fund grant to create an online film of 'The Giant's Embrace'. This fairy tale has been toured by the company several times, but this new filmed version incorporated excellent new artwork by artist Matt Reeves, and featured Kate Holmes as the young storyteller, in a distinct new form of TiE for early years in primary schools. We are also developing the work into a publication. The trailer is here: [www.bigbrum.org.uk/giants-embrace](http://www.bigbrum.org.uk/giants-embrace)

Big Brum have also continued to work on our EU Erasmus+ project, 'To Be', a partnership with TiE and DiE companies Nyitott Kör in Hungary, Luzanky in Czechia, and Stop-Klatka in Poland. Despite not being able to meet in person since 2019, the partners have been resourceful, moving the project online and maintaining contact with teachers throughout the pandemic. This project did provide us with an opportunity to deliver some work with Benson Community School in September, where we adapted elements of 'Socially Distant' to make it appropriate for primary school ages. We delivered work to all three Year 6 classes, creating a process drama delivered safely with distancing, helping with the school's 'recovery curriculum' and interviewing teachers as to the effect of the pandemic and how they are coping at a very difficult time.

We have continued to work in partnership with Dr Chris Bolton and Birmingham City University in supporting the Drama Master's degree in Teaching and Learning and their online Drama Hub. We passed a significant milestone this year, when six teachers received their Masters in Teaching and Learning.

In terms of profile, Big Brum was included in two publications in 2020. Our friend and colleague Dr Adam Bethlanfalvy published his book 'Living Through Extremes in Process Drama', which featured Big Brum's work and we were also featured in the 2020 WJEC/Eduqas GCSE Drama revision guide by Rachel Knightley. The book published a short paragraph about our work and two photos from our primary schools tour of 'Minotaur'.

This report has been written as the UK seems to be returning to normality. We look forward to working with children and young people again soon, where we can provide a safe and creative space for young hearts and minds to work through this harrowing experience over the last 18 months, and to see themselves on stage, exploring with us what it means to be human.

# Big Brum (Theatre in Education) Company Limited

## Trustees' Report

### *Policy on reserves*

Big Brum do not receive any regular funding, around 80% of income each year comes from project grants that are applied for individually, with no guarantee of success. At best these grants offer full cost recovery for project expenditure and associated core costs.

However, the company is aware of the need to build reserves. The only income that Big Brum independently receives and manages is the earned income from school and university booking fees. The Management Committee has identified that the Company could, subject to other cashflow requirements, retain up to 10% of this yearly earned income to establish a reserves fund; this would help safeguard the charity against major negative effects, ensuring a positive cash flow to bridge gaps rather than take out loans, and also to keep the confidence of funders and other supporters.

The company will aim to build reserves equivalent of around 3 months turnover, to protect Big Brum against a significant fall in income, a serious cash flow issue, or in the sad event of having to wind down the charity because of unrecoverable financial disruption.

### **Financial review**

This financial year has been one of the most challenging in Big Brum's history. The Company had, over recent years, strengthened its financial situation; but the last 18 months has been a strain on these resources.

The company has been unable to tour work in schools because of the on-going Covid 19 restrictions. This break in touring has however enabled the company to develop its digital programme of work with support from an ACE Emergency Fund grant. The Erasmus+ ToBe project was also mainly conducted on-line, so this remained another source of income, but with other existing projects coming to completion or delayed it was necessary to use the Governments JRS grants to flexibly furlough staff when needed.

As in previous years, total expenditure was kept in line with the drop in income by careful budgeting and credit control throughout the company. There has been very little income from schools, but this has been negated by the drop in Production, Marketing and Travel expenditure.

The cost of premises was also reduced through a rent holiday, as the company was unable to access the building for a large part of the year due to Government restrictions and more recently whilst Covid testing was taking place on site.

The next 12 months should see the Company return to live working in schools as well as providing new digital resources for Teachers. The award of a Cultural Recovery Fund grant in April 2021 has enabled a smoother transition back to our core TIE work, which is now planned for Autumn 2021 as the Company has recently received confirmation of an ACE project grant.


### **Structure, governance and management**

#### *Nature of governing document*

Memorandum and Articles of Association, incorporated 10 June 1983, as amended by Special Resolution dated 19 July 2006.

The Charity was registered 6 Sept 1983.

The annual report was approved by the trustees of the charity on 21/7/2021 and signed on its behalf by:



Robert Lee  
Trustee

## Big Brum (Theatre in Education) Company Limited

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Big Brum (Theatre in Education) Company Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21/7/2021 and signed on its behalf by:

R. Lee

Robert Lee  
Trustee

## Big Brum (Theatre in Education) Company Limited

### Independent Examiner's Report to the trustees of Big Brum (Theatre in Education) Company Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 16.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Big Brum (Theatre in Education) Company Limited (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').

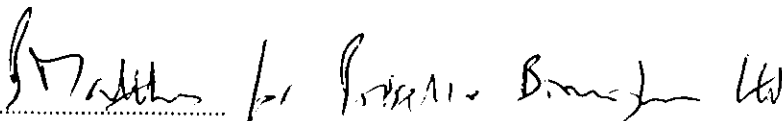
Having satisfied myself that the accounts of Big Brum (Theatre in Education) Company Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of 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:

1. accounting records were not kept in respect of Big Brum (Theatre in Education) Company Limited 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.



B J Matthews FCA, Bissell & Brown Birmingham Ltd  
Chartered Accountants  
Bissell & Brown Birmingham Ltd

12 Portman Rd  
Kings Heath  
Birmingham  
B13 0SL

Date: 31 July 2021

## Big Brum (Theatre in Education) Company Limited

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	33,247	2,040	35,287	686
Charitable activities	3	40,487	67,366	107,853	257,366
Investment income	4	10	-	10	31
<b>Total Income</b>		<u>73,744</u>	<u>69,406</u>	<u>143,150</u>	<u>258,083</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(71,144)</u>	<u>(75,653)</u>	<u>(146,797)</u>	<u>(216,529)</u>
<b>Total Expenditure</b>		<u>(71,144)</u>	<u>(75,653)</u>	<u>(146,797)</u>	<u>(216,529)</u>
<b>Other recognised gains and losses</b>					
Net movement in funds		2,600	(6,247)	(3,647)	41,554
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>949</u>	<u>42,669</u>	<u>43,618</u>	<u>2,064</u>
Total funds carried forward	15	<u>3,549</u>	<u>36,422</u>	<u>39,971</u>	<u>43,618</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

# Big Brum (Theatre in Education) Company Limited

(Registration number: 1731105)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	5,665	5,357
<b>Current assets</b>			
Debtors	11	5,440	7,290
Cash at bank and in hand	12	<u>39,749</u>	<u>42,892</u>
		45,189	50,182
<b>Creditors: Amounts falling due within one year</b>	13	<u>(10,883)</u>	<u>(11,921)</u>
<b>Net current assets</b>		<u>34,306</u>	<u>38,261</u>
<b>Net assets</b>		<u>39,971</u>	<u>43,618</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		36,422	42,669
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>3,549</u>	<u>949</u>
<b>Total funds</b>	15	<u>39,971</u>	<u>43,618</u>

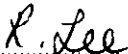
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 21/7/2021 and signed on their behalf by:

  
.....  
Robert Lee  
Trustee

# Big Brum (Theatre in Education) Company Limited

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the 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 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Big Brum (Theatre in Education) Company Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

##### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### *Charitable activities*

##### Charitable activities

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Production equipment	25% reducing balance
Office equipment	33.33% straight line
Motor vehicles	25% reducing balance

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Donations and legacies;				
Appeals and donations	1,453	-	1,453	686
Grants, including capital grants;				
CJRS grants	31,794	2,040	33,834	-
	<u>33,247</u>	<u>2,040</u>	<u>35,287</u>	<u>686</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Income from charitable activities

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Arts Council England	33,750	5,355	39,105	77,510
The Saintbury Trust	-	2,000	2,000	2,000
George Fentham Charity	-	-	-	2,000
Baron Davenport's Charity	-	1,000	1,000	1,000
The Edward & Dorothy Cadbury Trust	-	2,000	2,000	1,750
The Cole Charitable Trust	-	1,000	1,000	1,000
The Grimmitt trust	-	-	-	1,000
Heritage Lottery Fund	-	(5,485)	(5,485)	13,940
Grantham Yorke Trust	-	-	-	2,000
Marsh Christian	-	-	-	350
The D'oyly Carte Charity Trust	-	3,500	3,500	3,000
Lord Austin Trust	-	1,000	1,000	1,000
The Roughley Trust	-	-	-	1,000
William A Cadbury - restricted	-	-	-	34,000
The Eveson Charitable Trust	-	4,000	4,000	3,000
Joseph Hopkins & Henry James Sayer Charities	-	500	500	500
The George Henry Collins Charity	-	-	-	1,000
GJW Turner Trust	-	2,000	2,000	2,000
Paul Hamlyn Foundation	-	-	-	24,300
The Foyle Foundation	-	-	-	15,000
The Allan & Nesta Ferguson Charitable Settlement	-	-	-	7,500
Garfield Weston Foundation	-	10,000	10,000	10,000
Dumbreck Charity	-	-	-	1,000
Erasmus+ project	-	30,996	30,996	18,137
The Rowlands Trust	-	5,000	5,000	-
The Leche Trust	-	1,500	1,500	-
The 29th May 1961 Charitable Trust	-	3,000	3,000	-
Misc income	75	-	75	281
Charges & fees to schools	2,407	-	2,407	26,103
MTL Students	4,255	-	4,255	6,995
	<u>40,487</u>	<u>67,366</u>	<u>107,853</u>	<u>257,366</u>

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	10	10	31

#### 5 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Note	General £	£	£	£
Salaries & fees		58,462	56,237	114,699	168,065
Materials & project costs		533	199	732	7,637
Writers commission		3,056	10,165	13,221	4,019
Marketing & PR		-	-	-	3,048
Project transport		123	310	433	12,319
Hospitality		57	-	57	317
Training & tuition		300	-	300	895
MTL student fees		3,800	-	3,800	-
Premises		40	956	996	10,290
Office & admin		428	887	1,315	1,870
IT equipment		1,216	4,372	5,588	1,435
Legal, professional, insurance & subscriptions		750	1,266	2,016	2,626
Accounts		1,450	-	1,450	1,450
Bank charges		120	8	128	235
Depreciation		809	1,253	2,062	1,787
Miscellaneous repairs		-	-	-	536
		71,144	75,653	146,797	216,529

#### 6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	2,062	1,787

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Staff	4	5
Trustees	5	5
	9	10

No employee received emoluments of more than £60,000 during the year.

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2020	53,496	7,000	60,496
Additions	2,370	-	2,370
At 31 March 2021	55,866	7,000	62,866
<b>Depreciation</b>			
At 1 April 2020	49,385	5,754	55,139
Charge for the year	1,751	311	2,062
At 31 March 2021	51,136	6,065	57,201
<b>Net book value</b>			
At 31 March 2021	4,730	935	5,665
At 31 March 2020	4,111	1,246	5,357

#### 11 Debtors

## Big Brum (Theatre in Education) Company Limited

### Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 £	2020 £
Trade debtors	500	3,401
Prepayments	-	3,889
Accrued income	4,940	-
	<u>5,440</u>	<u>7,290</u>

#### 12 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>39,749</u>	<u>42,892</u>

#### 13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	48	-
Other taxation and social security	2,098	3,212
Other creditors	452	574
Accruals	7,600	5,992
Deferred income	685	2,143
	<u>10,883</u>	<u>11,921</u>

#### 14 Pension and other schemes

##### Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £1,187 (2020 - £2,418).

**Big Brum (Theatre in Education) Company Limited**

**Notes to the Financial Statements for the Year Ended 31 March 2021**

**15 Funds**

	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	949	73,744	(71,144)	3,549
<b>Restricted funds</b>				
Capital Expenditure	1,726	1,536	(1,253)	2,009
HLF	9,763	(5,485)	(4,278)	-
Other Funds	30,721	43,895	(42,670)	31,946
Erasmus	459	30,996	(28,988)	2,467
<b>Total restricted funds</b>	<u>42,669</u>	<u>70,942</u>	<u>(77,189)</u>	<u>36,422</u>
<b>Total funds</b>	<u>43,618</u>	<u>144,686</u>	<u>(148,333)</u>	<u>39,971</u>