



**THE BRUNTON THEATRE TRUST**

**TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2025**

**Charity No SC022422**

**WHITELAW WELLS  
Chartered Accountants**

**GLASGOW**

**EDINBURGH**

**NORTH BERWICK**

**BRUNTON THEATRE TRUST**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 March 2025**

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# **THE BRUNTON THEATRE TRUST**

## **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### **INTRODUCTION**

In 2014 the Trustees progressed a change to the legal status of the Charity from an unincorporated Trust to a Scottish Charitable Incorporated Organisation (SCIO). This change was approved by OSCR on 1 September 2014. However, ongoing detailed discussions with East Lothian Council regarding the contract between ELC and BTT for future services, has meant that the transfer of assets has not yet taken place, and the new SCIO has lain dormant. Following consultation with OSCR an annual report for the dormant SCIO has been submitted annually and accepted by OSCR.

In March 2023, during regular maintenance checks on the building by the Council, structural issues were discovered due to a building material, RAAC. This resulted in the Council taking the decision to close the performance spaces to enable further surveys to take place. This meant that the programme at The Brunton was suspended, and the team started to move all of the programme to alternative venues in the town and in Edinburgh to enable the programme to continue.

In September 2023, The Trust took over the lease of Haddington Corn Exchange to present its re-located programme along with renting Loretto School Theatre and Northesk Church in Musselburgh as and when required. The Brunton team launched a programme at all three venues over Summer, Autumn and Spring 2023-24. The cost of the lease, the equipment required to support the performance programme and of renting the other 2 venues was an unexpected cost. In addition, there was a loss of some of the programming and audiences due to the change in the venues and this impacted on the Trust's finances resulting in the Trust using reserves to enable their programme to continue. Financial support from Creative Scotland during this period helped to support the performance programme and some of the infrastructure costs.

In January 2024, East Lothian Council made the decision that due to budget pressures it would reduce the annual payment to BTT by £200,000 from 2024/25 onwards. The Trust responded to this reduction by making plans to increase and diversify its funding streams from other sources and apply to Creative Scotland for additional funding. However, due to the change in venues and a dominant narrative that the Brunton was closed (even though this just referred to Brunton Hall) audience numbers also dropped below projected levels, and as the new venues did not have the same facilities as Brunton Hall our programming also suffered as we were not able to welcome large scale works in to the programme. The decision by East Lothian Council to cut the annual payment was re-considered in February 2025 and a decision was made to reinstate the funding to the original amount for financial year 2025/26.

## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2025

#### INTRODUCTION (continued)

In October 2024 East Lothian Council made the decision to permanently close Brunton Hall, with a commitment to conduct a place-based project review in order to determine the most appropriate, sustainable and affordable future for the site. This clarity has allowed the Brunton to confirm our new venues as a long-term home for our performance work, and to start researching what improvements can be made to improve these venues to provide a suitable, high-quality home for the Brunton's work.

#### ACTIVITIES

##### Children's Theatre:

During 2024-25 we were able to restart our offer for young audiences across venues in Haddington and Loretto. This included a presentation of *My Friend Selkie* by Dawn Hartley at the Haddington Corn Exchange in April, and *Artie's Singing Kettle Halloween Show* at Loretto. Both shows were well received showing a real appetite for Children's theatre and performance.

##### Classical Music:

The majority of our Classical programme has moved successfully to Northesk Parish Church where we are able to offer a monthly classical lunchtime concert and occasional evening performances. This has been well received, though audience numbers are lower than they were when at Brunton Hall. For January 2025 we started an evening classical concert offer at the Corn Exchange but numbers have been low and there are issues with the functionality of the space for this genre so we will not pursue this further.

##### Comedy:

The Corn Exchange is a venue well suited for comedy performances and in 2024-25 we welcomed performances by Craig Hill and the actors from Still Game. Sadly, we had to cancel performances by Janey Godly due to ill health, and a mixed bill comedy show due to low numbers. The audience response for these shows has been positive and we are increasing this programming for 2025 onwards.

##### Community Performances:

Since the closure of Brunton Hall the Brunton has supported several local performing arts groups to move their activities to our new venue locations, particularly the Loretto Theatre. These have included groups such as Musselburgh Amateur Musical Association, LDCC, Alpha Dance and Freedom & Form. In 24-25 we hosted 12 different groups at our venues.

##### Dance:

The new venues being used by the Brunton Theatre Trust do not have the same technical facilities as Brunton Hall and therefore are not suitable for dance performances. This has meant that our traditional offer of live dance performance has vastly reduced for 2024-25. We were able to host one dance performance by Scottish artist Saffy Setoy *Bodies of Water* which was held in the round at Haddington Corn Exchange. This worked well and we are looking to expand the programming for 2025-26 to host more dance performances in this alternative format.

## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2025

#### ACTIVITIES (continued)

##### Music:

The 2024-25 music performance offering has been diverse and welcomed acts well known to the Brunton audience while also widening to new names and genres. Our series of Tribute performances has moved to the Haddington Corn Exchange successfully and while the venue is limited in its technical provision most shows have adapted well. Audience figures are lower than many acts were used to achieving at the Brunton Hall, but we hope that these will increase over time. In February 2025 we hosted two sold out standing concerts with the local artist FISH with a 750 capacity per performance. This was an exciting development for the Brunton which saw the Corn Exchange be used in a different and effective way. We also widened our folk music offer with performances by Blazin' Fiddles, Aly Bain & Phil Cunningham and Alastair Fraser & Natalie Haas. These have been well received by audiences across both towns and we will look to develop this further.

##### Pantomime:

In 2024 the Brunton worked in partnership with Glasgow-based theatre company Wonder Fools to present *A Christmas Carol*. This was presented at Haddington Corn Exchange and Loretto Theatre to critical acclaim and the production has been nominated for Best Panto at the Critics Award for Theatre in Scotland showing the high-quality artistic output. Attendance for our Schools performances was lower than anticipated which can be linked a range of factors such as being unable to provide a theatre experience in the new venues, and that schools have adapted to bringing work into schools rather than visiting a venue in order to reduce costs. Our Public audiences were also lower than expected, again due to the change of venues and the challenge around marketing.

##### Screenings:

In 2024-25 we continued our Midweek Movie's at Loretto Theatre which have been well received. From January 2025 we reduced our offering down to every fortnight to account for the hire fees for both the venue and the technical provision from INDY Cinema Services. Attendance is directly linked to the film title with screenings for *Conclave*, *A Complete Unknown* and *The Outrun* doing particularly well. Thanks to funding from Film Hub Scotland, we started a regular pilot of fortnightly film screenings at the Corn Exchange from January 2025 to July 2025 focusing on providing a family title on a Friday afternoon, followed by an arthouse matinee and a mainstream evening title. Again, audiences have varied in response to the film title.

We have continued to screen production recordings from National Theatre Live which have gone very well. We did run recordings from the Royal Opera and Ballet but the numbers for these were very low, so we made the decision to stop these from December 2024.

##### Theatre:

As for dance, the new venues do not have the same technical facilities as Brunton Hall which means that we have not been able to programme theatrical performance to the same level as in previous years. Due to the impact of Covid, RAAC and a change in management we have also not been able to develop relationships with theatre companies in time to be part of their planned tours which has also limited our programming. Loretto Theatre does provide a theatre venue which has allowed us to present some small-scale work effectively. This included a three-date run of *Rikki & Me* with a local community cast led by local theatre maker David Ross. In May the Brunton also supported a small regional tour of *The Collie's Shed* which toured to four community venues across the region signally an interesting new avenue of presentation for the Brunton moving forward.

# THE BRUNTON THEATRE TRUST

## TRUSTEES' REPORT

for the year ended 31 March 2025

### ACTIVITIES | CREATIVE LEARNING

#### Brunton Performing Arts Network:

Each year the Brunton Theatre Trust welcomes hundreds of young people to engage in the performing arts through a regular programme of dance and drama classes held in locations across the East Lothian region including Musselburgh, Tranent, Dunbar, Haddington, Pencaitland, Port Seton and Prestonpans. These classes are intentional kept at an affordable price for attendance, while free referral spaces are offered to young people who may struggle to attend. The Network also offers classes for adults with additional support needs including a dance and drama class.

In 2024/25 the number of people attending the Brunton's weekly performing arts network groups and partnership classes with Active Schools were:

Brunton Performing Arts Network	Class Number April 2024 - March 2025		
	April - June 2024	September - December 2024	January - March 2025
Aberlady	8	12	10
Pencaitland 8-12	11	13	6
Musselburgh 5-7	9	9	7
Musselburgh 8-12	18	15	13
Musselburgh 12-15	11	12	9
Musselburgh 15-18	14	16	15
ASN Drama Musselburgh	16	16	16
ASN Drama Port Seton	16	16	16
Adult Exercise Port Seton	10	10	10
Haddington 5-7	8	11	10
Haddington 8-12	10	9	11
Haddington 12-16	13	12	12
Haddington P1-P3	15	15	15
Haddington P4-P7	20	20	20
Dunbar 8-12	15	16	12
Dunbar 12-17	11	13	13
Tranent Cheer			20
Musselburgh P1-P3	15	15	15
Musselburgh P4-P7	20	20	20
Musselburgh 8-12	11	5	
Musselburgh 12-16	6	6	
Longniddry 5-11	6	4	
	<b>263</b>	<b>265</b>	<b>250</b>

## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2025

#### ACTIVITIES | CREATIVE LEARNING (continued)

##### Musical Youth Theatre:

In 2024-25 the Brunton Musical Youth Theatre presented three performances, led by David Ross. In August we presented *School of Rock* welcoming 76 young performers to a two-week intensive with 6 live performances. This was followed by a production of *The Addams Family* in October at Loretto Theatre with a cast of 31, and *Grease* at Haddington Corn Exchange in February featuring a cast of 37. All three productions were supported by the professional technical and creative team at The Brunton, providing the participants with hands on experience of staging a professional production.

##### CONCLUSION:

The aim of the Brunton Theatre Trust is to provide an accessible, engaging, and high-quality programme of live performance and creative learning for the community of East Lothian.

Following the closure of our main performance spaces in 2023, and the buildings mothballing in October 2024, the Trust has experienced many challenges including a reduction in audience attendance and a limitation in their programme ambitions. However, the team have demonstrated their resilience and flexibility in the face of adversity, ensuring that the programme has continued to run whilst embedding clear improvement and development day by day.

##### OBJECTIVES AND OUTCOMES

The objectives of BTT are set out in the Declaration of Trust as follows:

*“for the advancement of education in the fields of the performing arts and related cultural activities and for the promotion of social welfare of the public at large and in particular of the inhabitants of Musselburgh and of visitors thereto by the promotion of performances and displays of drama, music and similar arts suitable for presentation to the general public in appropriate halls, theatres and other premises in the UK and in particular in the Brunton Theatre, Musselburgh”.*

The aim of the programme is to provide the highest quality drama, dance, music, theatre for children and young people, film and comedy nights for the enjoyment and enrichment of the communities that the theatre serves.

In addition to offering a high-quality programme of arts events for audiences to attend at the Theatre, BTT aim to provide opportunities for involvement and participation in the arts through education and outreach activities for all sections of the community including harder to reach groups.

Through the provision of a high-quality accessible programme of performances and participatory activities, BTT seeks to achieve the objectives as set out in the Trust Deed.

**THE BRUNTON THEATRE TRUST**

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**OBJECTIVES AND OUTCOMES (continued)**

The strategies for achieving the objectives during 2024/25 are outlined below:

- The provision of a comprehensive annual programme of performing arts performances and screenings in venues leased or rented by the BTT.
- An associated participatory programme (e.g. creating learning projects, arts development activities, youth arts) to enable exploration of themes and concepts that build new skills and confidence while contributing to health and well-being.
- The promotion and marketing of the above work to the widest possible public and to target areas where there is low uptake or there are barriers to involvement.
- Ensuring that associated services i.e. bars and kiosk are provided to the highest standard.
- Supporting local performing arts groups to present their performances to the highest standard in order to build their skills and experiences in the performing arts.
- Keeping ticket prices at a competitive level to encourage audiences and participants to attend and to offer concessionary ticket prices for key groups.

The above activities are monitored and reported to Trustees at meetings of the Trust. Monitoring is undertaken through the setting and monitoring of income and attendance targets, assessment of the work presented, collating feedback from attenders and analysing box office data.

The outcomes that are delivered support the objectives of BTT and are outlined in detail below.



# THE BRUNTON THEATRE TRUST

## TRUSTEES' REPORT

for the year ended 31 March 2025

### OUTCOMES

#### Programme Outcomes 2024/25

The continued use of alternative venues due to the closure of Brunton Hall has impacted on the programme and resulted in a reduction in the number of performances and screenings, and audience attendance. The below details the attendance level per genre:

Genre	Ticket Sales				
	Target No. Events	Actual No. Events	Target Attendance	Actual Attendance	% Attendance
Children's	6	2	310	290	94%
Classical - Large	8	6	1300	586	45%
Classical - Small	12	14	1460	1042	71%
Comedy	8	4	950	631	66%
Cover / Tribute	23	14	3990	3248	81%
Dance	1	2	40	38	95%
Literature / Talk	1	1	200	228	114%
Music	6	7	1318	1141	87%
Panto	46	46	9230	5421	59%
Theatre	10	9	1200	931	78%
Film	34	50	2600	2846	109%
Hire Events		26	7368	6218	84%
Youth Musical Theatre	14	12	2000	1668	83%
<b>TOTAL</b>	<b>168</b>	<b>195</b>	<b>32266</b>	<b>24288</b>	<b>75%</b>

*"A Christmas Carol... marries an impressive professional cast with a sensational Chorus full of talented local, young performers... an excellent, free-flowing, and laugh-out-loud adventure... Staging such a high-quality, good-looking, and incredibly fun show is no small achievement given the current and foreseeable absence of the Brunton panto's usual, stable home. As a statement of intent by the currently homeless theatre, A Christmas Carol is a blinder. The performing arts are alive and well in East Lothian, and a new theatre truly must rise from the ashes of the condemned Brunton Hall." \*\*\*\* (4stars) The Quintessential Review*

*"I arrived at the church, rejoicing yet again in the prospect of sitting close to the musicians and listening to intimate music in a building with a wonderful acoustic... We were treated to a wonderful mixture of Scottish traditional music arranged by the quartet themselves... In all this music, the four musicians were clearly loving playing together, relishing the conversation they were having, and delighting in the music... A brilliant evening!" \*\*\*\*\* (5 stars) Scotsgay Arts, Review of the Maxwell Quartet, February 2025*

## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2025

#### OBJECTIVES AND OUTCOMES (continued)

*"The Addams Family is a terrific show, with memorable music and lyrics... paying delightful tribute to the beloved Sixties sitcom. The Brunton Theatre's youth cast give their all, bringing huge enthusiasm to the Loretto Theatre under the guidance of David Ross. Props, as the Americans would say, for the props... while set, lighting and costumes are splendid. Up in the rafters, the nine-piece band is pretty decent." AllEdinburghTheatre, Review of The Addams Family, October 2024*

*"Staff were brilliant for tonight's gig. This is the first time I've seen a platform for wheelchair users in the Corn Exchange. It made all the difference and staff couldn't have been more accommodating and helpful." Audience Review, FISH, February 2025*

*"Eight Young Carers (teenagers) from Knox were fortunate enough to attend the panto A Christmas Carol at the Corn Exchange in Haddington which they all very much enjoyed... One of them said they had never been to a panto, so was a first for them, what a great panto to go and see for your first time, perhaps something she will remember for the rest of her life even!... Venue wise it was, considering not the Brunton, I thought the venue was great, easily accessible... I thought they did an amazing job with all the props and stage design to achieve the being at the theatre feel... Well done to all who were involved, I expect and hope you have received fantastic feedback as it's much deserved." Audience Review, A Christmas Carol, December 2024*

## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2025

#### OBJECTIVES AND OUTCOMES (continued)

##### TICKET PRICES

Ticket prices for the year remained stable although there were increases due to the increase in costs.

Genre:	Full Price (average):	Concession (average):
Children Theatre	£12.00	£10.00
Classical Music   Large	£23.00	£21.00
Classical Music   Small	£12.00	£10.00
Comedy	£22.00	£18.00
Dance	£12.00	£10.00
Music   Folk	£18.00	£16.00
Music   Other	£24.00	£20.00
Music   Tributes / Covers	£28.00	£26.00
Pantomime   Schools	n/a	£10.50
Pantomime   Public	£24.00	£21.00
Screenings   Film	£8.50	£6.50
Screenings   National Theatre	£13.50	£11.50
Theatre	£18.00	£16.00

#### MARKETING

##### Demographics

As The Brunton's operations have expanded in Haddington this year, a focus has been on collecting demographic data for the venues, to analyse where bookers are coming from, which can then be compared against performance in future years. Data shows that for Musselburgh venues, Loretto Theatre and Northesk Church, 21% of bookers came from EH21, (Musselburgh area) while for events at the Corn Exchange, 21% of bookers are from EH41 post code (Haddington area), showing that the Trust has the potential to grow different audiences, for venues in each town. Further analysis now needs to be carried out into the crossover of audiences by town and type of work. The plan in the coming year is to bring in a new ticketing system, making this analysis possible.

##### Digital engagement

A focus on building social media engagement this year has seen an increase via Facebook of 49% and Instagram, 100%. This has been achieved through collaborations with partners, the creation of original video and optimising the timing and regularity of social posting. Clarity on the closure of The Brunton, has allowed the team to move messaging away from the uncertainty of temporary measures, towards a focus on the medium-term future. Alongside our social media, our regular email bulletins achieve an average open rate of 48.4%, with focussed and targeted emails achieving a higher open rate. SEO training and the use of Google advertising has also seen an increase in the reach and impact of our digital platforms.

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

#### **OBJECTIVES AND OUTCOMES (continued)**

##### **Audience feedback**

Maintaining an understanding of the needs and aspirations of bookers and potential bookers has been very important this year as The Trust has increased programming at the Corn Exchange. In October 2024 a survey was conducted to consult on the types of events people would like to attend, where (towns) and when (days and times). The findings of this have fed directly into our programming. A survey for schools was conducted after the panto to gauge interest for 2025. Additional feedback has been gathered from social media interactions and direct audience feedback.

##### **Media relations**

In 2024 the Trust worked with Kirsty Innes, a freelance PR specialist to lead the narrative around the closure of Brunton Hall and the Trust's need for financial support. This allowed the Trust to shape the message and accompany this with statements of support from people such as the comedian Craig Hill and other arts organisations such as Catherine Wheels Theatre Company and Dance Base. Media coverage was achieved with: STV News, BBC Scotland News, BBC Radio Scotland, The Scotsman, East Lothian Courier and additional smaller outlets. The story was then followed by BBC Scotland, with a follow up piece centred around pantomime rehearsals, which aired on BBC One Scotland on Boxing Day.

##### **Collaboration**

The marketing team works collaboratively with visiting companies to develop repeat audiences for their work, as well as working with outreach and education colleagues to support their activities and develop appropriate strategies. The team also collaborate with other marketing professionals through East Lothian Tourism Attractions Group, to promote Haddington and Musselburgh as destinations. Programming in Haddington, such as the Fish concert which had international appeal, has allowed the team to start building relationships with businesses in Haddington that also benefit from increased visitors to the town. Partnerships have been developed with local festival Haddstock, the Community Council, the Farmers' Market and other local events organisers, hospitality businesses and retailers.

#### **FINANCIAL REVIEW**

East Lothian Council (ELC) pays the Trust to run the Brunton on its behalf. The Trust in turn pays ELC to provide the staff to run the Brunton and programme and to assist it in the management of its financial affairs. These services include budget preparation with the General Manager, monitoring, maintenance of financial records, creditor payments, debt recovery and banking. Financial information is provided to the Trust at board meetings by the East Lothian Council Finance team.

##### **Going Concern**

In 2024/25 the Trust navigated its way through a challenging period following the mothballing of Brunton Hall after the discovery of RAAC in March 2023. While the team were able to continue to use alternative venues to host their activity, the hire of these brought additional costs while audience numbers were repeatedly lower than projected due to the challenges around marketing, programming, and the limited facilities available at the new venues.

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

#### **FINANCIAL REVIEW (continued)**

In addition to a reduction in income, the Trust also experienced a cut of £200,000 from their grant from East Lothian Council taking their annual payment from the previous £430,000 down to £230,000. While this was expected, the Trust were not able to bring in additional fundraising to fill this gap in the timeline provided and subsequently they had to use a proportion of their Reserves to secure their activities. In order to mitigate against this reduction in grant funding, East Lothian Council reduced the charges for Brunton Theatre Trust's contribution to the running costs of Brunton Hall whilst it remains in operation.

A grant of £63,750 was secured from Creative Scotland for 24-25 and a small grant from Film Hub Scotland to support programming in Haddington. Support was also given by East Lothian Council through the reduction in rent payments made for Brunton Hall for 24-25 which has enabled the Trust to keep within the minimum threshold for their Reserves.

At 31<sup>st</sup> of March 2025, total losses in the year amounted to £380,189.

However, while 24-25 has been difficult, in January 2025 the Trust heard they were successful with a grant to the Creative Scotland Multi-Year Fund which will provide funding for the following three years providing much needed stability. For 2025-26 East Lothian Council have also reinstated the grant to £430,000 which is extremely welcome and will support the Trust to continue their activities into the future.

#### **Reserves policy**

The Trust's current reserves policy is that the unrestricted funds not committed or invested in tangible or intangible fixed assets ('the free reserves') held by the charity should be equivalent to three months of the resources expended, which equates to c. £302k in general funds. This level was set to reflect the Trustees' view that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The unrestricted reserve fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity.

In 2024/25 The Trust had to make use of reserves to maintain its performance programme. Free reserves currently stand at £367,219 (2024: £747,526). The Trust holds restricted funds amounting to £14,350 (2024: £nil) and designated funds amounting to £39,023 (2024: £53,255) Total funds amount to £420,592 (2024: £800,781).

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

#### **FINANCIAL REVIEW (continued)**

##### **Risk management**

Insurance services are provided by East Lothian Council (ELC) and also through insurance policies taken out by the Trust to support their programme in the alternative venues. In August 2008, ELC commissioned Gallagher Bassett to carry out a review of the major risks facing BTT. Their report was circulated to the Trustees and a review of the insurance arrangements was undertaken. The Council's recommendation is that the next full review should be carried out within 4 years. A Finance and Risk Management sub-committee was established to make recommendations on risk management to the Trust, but this subcommittee has been put on hold subject to agreement with the Council on services to be provided by the Trust. An SLA for partnership working is now in place and this subcommittee is to be re-established. The Trust has created a Risk Register to identify risks with mitigations in place to manage the potential risks.

The Trust has identified 4 key risk areas:

##### **Reduction in Earned Income**

Income generation is a principal risk factor for the Trust and risks associated with raising sufficient income to deliver the aims of the Trust has been considered.

To mitigate the loss of earned income, the Trust has reduced its operating expenditure where possible.

##### **Reduction in annual payment from East Lothian Council.**

This annual payment is crucial to the effective delivery of services on behalf of the Council for the residents of East Lothian and the reduction of £200,000 in 2024/25 had a significant impact on the delivery of the services provided. The Council have now reinstated this grant for 2025/26 onwards.

To mitigate the loss of income if a future cut has to be instated and to rebuild the Reserves that have been used during this period of instability, the Trust is preparing its income generation strategy and looking to raise funds from a variety of sources including Creative Scotland, Trusts and Foundations.

##### **Reduction in Programme**

The reduction in the programme will impact on earned income levels and a corresponding saving on expenditure is required to be made. The reduction in programme would impact on the breadth of programme presented and the Brunton's role as a key receiving house in the Scottish cultural landscape.

The Trust is committed to providing an accessible, entertaining yet thought provoking programme to deliver high quality artistic experiences for audiences and participants regardless of scale.

To mitigate this risk the Trust will reduce its operating costs where possible and aim to source a high-quality programme at a variety of scales.

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

#### **FINANCIAL REVIEW (continued)**

##### **Reduction in earned income from ticket sales and bars.**

Earned income is the largest percentage of the Trust's income and a reduction in the ability to generate sufficient funds from ticket sales and bars would prove detrimental to the cultural aims of the organisation.

In order to mitigate losses during this period of crisis, the Trust will reduce its operating costs where possible and apply for additional funds from other sources.

#### **PLANS FOR FUTURE PERIODS – Short and Long-term Aims**

2024-25 has been a challenging year due to the impact from the closure of Brunton Hall, and the difficulties raised by the new venue spaces being used.

The Trust had a strong level of reserves which has enabled it to navigate the last two years, but the Reserves are close to their minimum level and cannot be relied upon for future years – and in fact need to be rebuilt.

The key short-term aim of BTT over the coming months is the provision of its high quality programme of performing arts for the benefit of audiences and participants at a range of venues now that the permanent closure of Brunton Hall is known. This will require operating costs to be kept to a minimum and funds raised from additional sources to balance the lower levels of income able to be raised through box office sales. The Trust aims to continue to play a significant role in the provision of arts activities for the benefit of Council residents.

This aim will be supported by ongoing monitoring to achieve income targets. Monitoring will also be undertaken on expenditure and performance to ensure that the programme delivers to the highest standard while achieving best value and reaches the widest possible audience.

Longer term aims for the Trust will include the implementation of an income generation strategy, a review of the current artistic service provided for the residents of East Lothian, an improvement plan for the new venue spaces, and a development plan for a new venue in East Lothian in the future.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Brunton Theatre Trust (BTT) is a charitable trust (charity number SC022422), established on 14 March 1994. BTT was established by a Declaration of Trust, which, along with a Schedule of Powers, sets out the objectives and administration of the Trust and the powers and duties of the Trustees.

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

##### **Recruitment and appointment of trustees**

The Trustees' policy is to advertise for new Trustees to join the board as representatives of bodies with an interest in the activities of the BTT or in a personal capacity because of their relevant skills, interests and experience. The BTT governing documents entitle two Councillors of East Lothian Council to be appointed as ex officio trustees.

The Trustees give their time to Trust matters on a voluntary basis. Trustees attend monthly meetings of the Trust in order to support the work of the staff team and to further the organisational aims. The commitment of Trustees is further demonstrated through their attendance at key performances at the Brunton throughout the year.

##### **Trustee's induction and training**

New Trustees receive information on their appointment about their responsibilities, including the Guidance for Charity Trustees issued by OSCR and the BTT governing documents.

##### **Organisational structure**

BTT has no employees. All staff are employed directly by ELC, who have an agreement with the Trust to supply staff. Staff salaries are set by ELC as the employer. ELC undertakes job evaluation to set appropriate grades for staff. Day-to-day management of BTT is carried out by a management team comprising of a general manager, marketing manager, chief technician, box office manager, front of house manager and administrative assistant. These individuals are supported by various finance and support staff within ELC.

Staff report to Trustees at meetings of the Trust and agree the actions to be taken that support the strategic aims of the organisation. Trustees agree the artistic and operational policies for the organisation and delegate to staff the day to day management. Staff provide Trustees with management reports in order that performance can be monitored and actions agreed.

ELC is regarded as a related party due to the close economic ties and the presence of ELC Councillors on the Board.



# THE BRUNTON THEATRE TRUST

## TRUSTEES' REPORT

for the year ended 31 March 2025

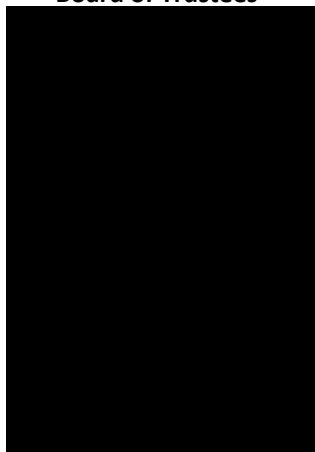
### REFERENCE AND ADMINISTRATIVE INFORMATION

**Charity name** The Brunton Theatre Trust

**Charity registration number** SC022422

**Operational address** Ladywell Way  
Musselburgh  
East Lothian  
EH21 6AA

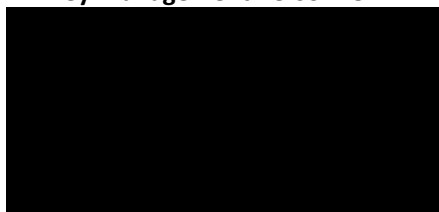
#### Board of Trustees



(resigned 11 November 2024)

(resigned 11 September 2024)  
(appointed 21 January 2025)  
(appointed 21 January 2025)  
(appointed 21 January 2025)  
(appointed 21 January 2025)  
(appointed 21 January 2025)  
(appointed 21 January 2025)

#### Key Management Personnel



General Manager (from 18 June 2024 to 11 June 2025)  
Marketing Manager (Jobshare)  
Box Office Manager (to September 2024)  
Front of House Manager  
Chief Technician

#### Senior Statutory Auditor



#### Statutory Auditors

Whitelaw Wells  
Chartered Accountants  
9 Ainslie Place  
Edinburgh  
EH3 6AT

#### Financial Management

East Lothian Council  
John Muir House  
Haddington  
East Lothian  
EH41 3HA

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2025**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees 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).

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Trust at the end of the year and of their financial activities during the year then ended. In preparing those financial statements, the Trustees are required to:

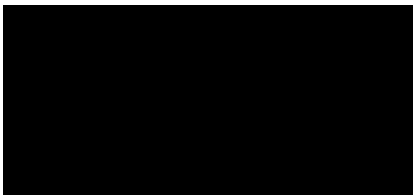
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 Trust will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Trust and which enable them to ensure that the financial statements comply with The Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Constitution of the Trust. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to prevent and detect fraud and other irregularities.

#### **STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and each trustee has taken all the steps he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees on 22 October 2025 and signed on their behalf by:



Chairman

## **THE BRUNTON THEATRE TRUST**

### **INDEPENDENT AUDITORS' REPORT**

**for the year ended 31 March 2025**

#### **Opinion**

We have audited the financial statements of Brunton Theatre Trust for the year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Material Uncertainty Related to Going Concern**

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the Trust's ability to continue as a going concern. The closure of the Brunton building and uncertainty over future long term funding, indicates that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. Our audit opinion is not modified in respect of this matter. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

## **THE BRUNTON THEATRE TRUST**

### **INDEPENDENT AUDITORS' REPORT**

**for the year ended 31 March 2025**

#### **Other information**

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and in connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **THE BRUNTON THEATRE TRUST**

### **INDEPENDENT AUDITORS' REPORT**

**for the year ended 31 March 2025**

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

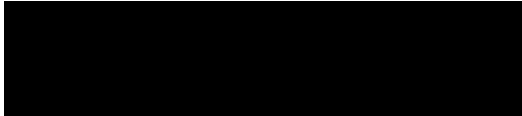
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might

**THE BRUNTON THEATRE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2025**

state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



22 October 2025

Whitelaw Wells, Statutory Auditor  
9 Ainslie Place, Edinburgh, EH3 6AT

**Whitelaw Wells is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006**

**THE BRUNTON THEATRE TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2025

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>					
<i>Donations and legacies</i>	<b>2</b>	2,995	-	2,995	98
<i>Charitable activities</i>					
Grants and donations	<b>3</b>	-	71,850	71,850	83,750
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		230,982	-	230,982	430,982
Admission charges		326,305	-	326,305	324,962
Room and facility hire and other sales	<b>4</b>	140,956	-	140,956	138,002
<i>Other trading activities</i>					
Café sales		63,356	-	63,356	36,701
Rental income		167	-	167	18,333
<i>Investments</i>					
Bank interest receivable		5,921	-	5,921	25,086
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		794,682	71,850	866,532	1,081,914
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>					
<i>Raising funds</i>					
Catering and merchandise		23,540	-	23,540	15,267
<i>Charitable activities</i>	<b>5</b>	1,165,681	57,500	1,223,181	1,366,373
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		1,189,221	57,500	1,246,721	1,381,640
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income for the year</b>		(394,539)	14,350	(380,189)	(299,726)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds for the year</b>		(394,539)	14,350	(380,189)	(299,726)
<b><u>Reconciliation of funds:</u></b>					
Total funds at 31 March 2024		800,781	-	800,781	1,100,507
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2025</b>	<b>14</b>	406,242	14,350	420,592	800,781
		<hr/>	<hr/>	<hr/>	<hr/>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 25 to 37 are an integral part of the financial statements.

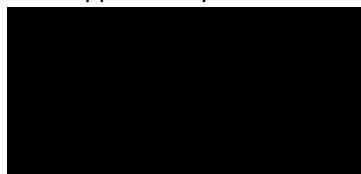
**THE BRUNTON THEATRE TRUST**

**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 £	2025 £	2024 £
<b>Fixed Assets</b>				
Tangible assets	9	33,150		41,802
Intangible assets	10	5,873		11,453
		<hr/>	39,023	<hr/> 53,255
<b>Current Assets</b>				
Stock		14,558		12,450
Debtors	11	491,118		940,096
Cash in hand		1,400		1,400
		<hr/>		<hr/>
		507,076		953,946
<b>Creditors:</b> Amounts falling due within one year	12	(125,507)		(206,420)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			381,569	747,526
			<hr/>	<hr/>
<b>NET ASSETS</b>	15		420,592	800,781
			<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>	14			
Unrestricted			406,242	800,781
Restricted			14,350	-
			<hr/>	<hr/>
<b>TOTAL FUNDS</b>			420,592	800,781
			<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 22 October 2025 and signed on their behalf by:



Chairman

The notes on pages 25 to 37 are an integral part of the financial statements.



**THE BRUNTON THEATRE TRUST**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash used by operating activities below	(5,921)	(8,546)
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Bank interest received	5,921	25,086
Purchase of tangible fixed assets	-	(16,740)
	<hr/>	<hr/>
Net cash used in investing activities	5,921	8,346
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>	-	(200)
Cash and cash equivalents brought forward	1,400	1,600
	<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	1,400	1,400
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Cash and cash equivalents</u></b>		
Cash in hand	1,400	1,400
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Reconciliation of net income to net cash flow from operating activities</u></b>		
<b>Net (expenditure) for the year</b>	(380,189)	(299,726)
(as per Statement of Financial Activities)		
<b><u>Adjusted for:</u></b>		
Depreciation charge	8,652	8,945
Amortisation charge	5,580	5,287
Loss on disposal	-	14,909
Bank interest received	(5,921)	(25,086)
(Increase)/decrease in stocks	(2,108)	1,898
Decrease in debtors	448,978	357,180
(Decrease) in creditors	(80,913)	(71,953)
	<hr/>	<hr/>
Net cash used by operating activities	(5,921)	(8,546)
	<hr/> <hr/>	<hr/> <hr/>

## **THE BRUNTON THEATRE TRUST**

### **NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

##### **Going concern**

The Trust is dependent on grant funding from outside sources in order to meet its day to day working capital requirements. Budgets have been prepared for the 3 years to 31 March 2028 which indicate with the multi-year funding from Creative Scotland, together with ongoing support from East Lothian Council, the Trust would return to a position of surplus. Should the funding stopped and in the absence of alternative additional funding and a permanent building to replace The Brunton, the longer term future of the Brunton is in doubt and would be considered by Trustees at that time. This constitutes a material uncertainty that may cast significant doubt on the Trust's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business. However, the trustees are confident that with the re-instatement of funding from East Lothian Council to original levels for 2025/26 and sufficient reserves should enable the Trust to continue operating and cover liabilities as they fall due, 12 months from the date of signing the financial statements and therefore the accounts have been prepared on the going concern basis.

##### **Financial instruments**

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash, balances owed by East Lothian Council and other debtors. Financial liabilities comprise trade creditors, other creditor and accruals.

##### **Income**

All income is included in the Statement of Financial Activities when the charity has entitlement, there is probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Where entitlement is not conditional on the delivery of a specific performance by the charity, donations and grants are recognised when the charity becomes unconditionally entitled to the income.

## **THE BRUNTON THEATRE TRUST**

### **NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

#### **1.ACCOUNTING POLICIES (continued)**

Where related to performance and specific deliverables, donations and grants are accounted for as the charity earns the right to consideration by its performance.

- Income from other trading activities is recognised as earned, which is when the related services are provided.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- Investment income is included when receivable.

#### **Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

- Cost of raising funds comprises those staff costs associated with preparing funding applications and meeting grant monitoring requirements. This is based on a percentage estimate of the total time spend by each person on this activity.
- 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, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Expenditure is charged to a particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of number of performances for each project.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support have been charged fully to activities based on the number of performances for each project as set out in note 5.

#### **Fixed Assets**

Tangible fixed assets are initially recorded at cost and capitalised if costing £1,000 or more. Depreciation is provided at a rate calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

- Tenant's Improvements - over the life of the lease period
- Production Equipment - 10% straight line
- Fixtures and Fittings - 20% straight line
- Other Equipment - 10% and 33% straight line

## **THE BRUNTON THEATRE TRUST**

### **NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

#### **1. ACCOUNTING POLICIES (continued)**

##### **Intangible assets and amortisation**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less accumulated amortisation and any accumulated impairment loss. The website is being amortised evenly over its estimated useful life of three years.

##### **IFRS16 Leases**

Brunton Theatre Trust has adopted IFRS 16 from 1 April 2024, to recognise all right of use assets in the accounts. Where the Brunton Theatre Trust acts as lessee, a right-of-use asset and a lease liability must be recognised for all leases identified as being within the scope of IFRS 16. As this is the first year of application, Brunton Theatre Trust has elected to apply a cumulative catch up method, meaning there is no retrospective application of IFRS 16 in the accounts.

Under IAS 17, the Trust has previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to the Trust. Under IFRS 16, the Trust recognises right-of-use assets and lease liabilities for any contract that falls under definition of a lease unless they are considered exempt. For leases that were classified as finance leases under IAS 17, the carrying amount of the right of use asset and the lease liability at 1 April 2024 have been used on transition to IFRS 16.

Brunton Theatre Trust has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a term of 12 months or less, or for leases of low value assets. Brunton Theatre Trust recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

##### **Stocks**

Stocks are stated at the lower of cost and net realisable value.

##### **Funds**

Unrestricted funds are incoming resources generated for the objects of the charity, without further specified purpose, and are available as general funds. Designated funds are unrestricted funds allocated by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs.

# THE BRUNTON THEATRE TRUST

## NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

### 1. ACCOUNTING POLICIES (continued)

#### Operating lease rentals

Rentals applicable to operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged against the Statement of Financial Activities on a straight line basis over the life of the lease.

#### Volunteers and donations-in-kind

The Brunton Theatre Trust is grateful for volunteers and donations-in-kind, which are not recognised in the accounting figures as the benefit to the charity cannot reasonably be measured and quantified.

#### Judgements and key sources of estimation uncertainty

In preparing the financial statements, directors make estimates and assumptions which affect reporting results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Critical judgements made in preparing these financial statements comprise; the timing of recognition of income in accordance with Charities SORP FRS102, the applicability of the estimated useful lives of fixed assets used to calculate the period over which depreciation is applied, review of fixed assets for impairment or obsolescence and the assessment of leases to determine whether the risks and rewards of ownership remain with the lessor or are transferred to the charity.

2. DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	2,995	-	2,995	98
	<hr/>	<hr/>	<hr/>	<hr/>
	2,995	-	2,995	98
	<hr/>	<hr/>	<hr/>	<hr/>

**THE BRUNTON THEATRE TRUST**

**NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

<b>3. GRANTS AND DONATIONS</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Creative Scotland	-	63,750	63,750	83,750
East Lothian Council	-	3,300	3,300	-
Film Hub Scotland	-	4,800	4,800	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	71,850	71,850	83,750
	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted income amounting to £71,850 (2024: £83,750). Unrestricted income totalled £nil (2024: £ nil). All other income was unrestricted in both the current and previous years.

**4. ROOM AND FACILITY HIRE AND OTHER SALES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Theatre hire and associated income:				
Brunton Youth Theatre	58,378	-	58,378	75,829
Other	45,038	-	45,038	45,642
Statutory fees	2,988	-	2,988	733
Room and facility hire	34,552	-	34,552	15,798
	<hr/>	<hr/>	<hr/>	<hr/>
	140,956	-	140,956	138,002
	<hr/>	<hr/>	<hr/>	<hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

5. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions £	Films £	Amateurs & Rentals £	Youth Theatre £	2025 Total £	2024 Total £
<u>Direct costs</u>						
Equipment and materials	47,332	17,530	22,789	-	87,651	69,093
Printing and stationery	8,704	3,224	4,191	-	16,119	18,804
Services – staff costs (Note 7)	197,982	73,327	95,325	-	366,634	430,188
Marketing staff (Note 7)	35,385	13,106	17,037	-	65,528	53,602
Finance services staff (Note 7)	11,885	4,402	5,723	-	22,010	18,236
Buy-ins	84,598	31,333	40,732	-	156,663	200,738
Freelance – pantomime	1,095	-	-	-	1,095	910
Licenses	1,015	376	489	-	1,880	3,456
Materials – pantomime	79,104	-	-	-	79,104	46,280
Materials	288	107	139	-	534	3,586
Subscriptions	978	362	471	-	1,811	2,390
VAT disallowed	49,576	-	23,870	18,361	91,807	96,016
Merchant services	930	345	448	-	1,723	3,622
Other	30,724	11,379	14,793	-	56,896	79,637
Brunton Youth Theatre	-	-	-	45,352	45,352	63,724
Publicity	24,410	9,041	11,753	-	45,204	53,472
Communications	1,860	689	895	-	3,444	3,398
<u>Support costs</u>						
Repairs and maintenance	961	356	463	-	1,780	2,775
Rent	29,164	10,801	14,042	-	54,007	35,816
Other accommodation costs	31,739	11,755	15,282	-	58,776	137,972
Insurance	1,242	460	598	-	2,300	2,300
Cleaning and transport costs	673	249	324	-	1,246	1,717
Depreciation	4,672	1,730	2,250	-	8,652	8,945
Amortisation	3,013	1,116	1,451	-	5,580	5,287
Loss on disposal	-	-	-	-	-	14,909
Booking fees	20,620	7,637	9,928	-	38,185	-
<u>Governance costs</u>						
Audit fee	4,968	1,840	2,392	-	9,200	9,500
	<u>672,918</u>	<u>201,165</u>	<u>285,385</u>	<u>63,713</u>	<u>1,223,181</u>	<u>1,366,373</u>

Included above is restricted expenditure amounting to £57,500 (2024: £83,750). All other expenditure was unrestricted in both the current and previous years.

**THE BRUNTON THEATRE TRUST**

**NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

**6. NET INCOME FOR THE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
This is stated after charging:-		
Depreciation	8,652	8,945
Amortisation	5,580	5,287
Auditor's remuneration: audit fee	9,200	9,500
Operating lease costs: rent	54,007	30,050
	<u>          </u>	<u>          </u>

No Trustee was reimbursed any expenses nor remunerated for services as a Trustee in either the current or previous year.

**7. STAFF COSTS**

The Brunton Theatre Trust has no employees. East Lothian Council is contracted to provide the appropriate staff and management services to the charity. Staff costs totalling £454,172 (2024: £502,026) were charged during the year.

The average monthly number of staff during the year, on a head count basis, was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Management and administrative staff	8	10
Theatre staff	21	18
	<u>          </u>	<u>          </u>
	29	28
	<u>          </u>	<u>          </u>

The key management personnel of the charity are the General Manager, the Box Office Manager, the Front of House Manager, Chief Technician and the Marketing Manager. During the year key management personnel received total remuneration of £218,362 (2024: £241,150). No employee received emoluments of more than £80,000 in current year (2024: One).

**8. TAXATION**

The charity is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.



THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

9. FIXED ASSETS

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
<b>Cost</b>				
At 1 April 2024	1,811,476	178,896	8,660	1,999,032
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	1,811,476	178,896	8,660	1,999,032
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 April 2024	1,811,476	137,734	8,020	1,957,230
Charge for year	-	8,332	320	8,652
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	1,811,476	146,066	8,340	1,965,882
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 March 2025	-	32,830	320	33,150
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	41,162	640	41,802
	<hr/>	<hr/>	<hr/>	<hr/>

**THE BRUNTON THEATRE TRUST**

**NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

<b>10. INTANGIBLE ASSETS</b>	<b>Website</b>	<b>Total</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2024	16,740	16,740
Additions	-	-
	<hr/>	<hr/>
At 31 March 2025	16,740	16,740
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 April 2024	5,287	5,287
Charge in the year	5,580	5,580
	<hr/>	<hr/>
At 31 March 2025	10,867	10,867
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 March 2025	5,873	5,873
	<hr/>	<hr/>
At 31 March 2024	11,453	11,453
	<hr/>	<hr/>
<b>11. DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
East Lothian Council	150,255	535,344
BTT Client funds held by East Lothian Council	192,919	180,700
Grant receivable	-	20,000
Other debtors	147,944	204,052
	<hr/>	<hr/>
	491,118	940,096
	<hr/>	<hr/>

The Trust does not have its own bank account. All transactions are accounted for through bank accounts of East Lothian Council. The closing balance of £150,255 (2024: £535,344) represents cash balances held by the Council on behalf of the Trust. Additionally, East Lothian Council holds BTT client funds of £192,919 (2024: £180,700) on its behalf.

**THE BRUNTON THEATRE TRUST**

**NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	13,163	6,593
Amounts due to amateur groups in respect of Venue Hires	27,746	103,189
VAT	11,734	17,796
Accruals	14,953	41,423
Deferred income	57,911	37,419
	<hr/>	<hr/>
	125,507	206,420
	<hr/>	<hr/>
<b>Deferred income – tickets sold in advance</b>		
Balance at 1 April 2024	37,419	139,465
Released to Statement of Financial Activities	(37,419)	(139,465)
Amounts received and deferred during the year	57,911	37,419
	<hr/>	<hr/>
Balance at 31 March 2025	57,911	37,419
	<hr/>	<hr/>

**13. OPERATING LEASE COMMITMENTS**

At the year end the charity had total commitments under operating leases as set out below.

	<b>2025</b>		<b>2024</b>	
	<b>Land &amp; buildings</b>	<b>2025</b>	<b>Land &amp; buildings</b>	<b>2024</b>
	<b>£</b>	<b>Other</b>	<b>£</b>	<b>Other</b>
<b>Land and buildings</b>				
Due within one year	518	450	518	520
Due between one to five years	-	-	-	-
Due between two to five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

The Trust also leases the Corn Exchange, Haddington, from East Lothian Council at a base rent of £47,667 per annum.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

14. MOVEMENT IN FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
<b>Unrestricted funds</b>					
General funds	747,526	794,682	(1,174,989)	-	367,219
Designated funds					
Other fixed assets	53,255	-	(14,232)	-	39,023
	_____	_____	_____	_____	_____
Total unrestricted funds	800,781	794,682	(1,189,221)	-	406,242
	_____	_____	_____	_____	_____
<b>Restricted funds</b>					
Award of Lottery Fund	-	63,750	(50,000)	-	13,750
Film Hub Scotland	-	4,800	(4,200)	-	600
Regeneration Project	-	3,300	(3,300)	-	-
	_____	_____	_____	_____	_____
Total restricted funds	-	71,850	(57,500)	-	14,350
	_____	_____	_____	_____	_____
<b>Total funds</b>	800,781	866,532	(1,246,721)	-	420,592
	=====	=====	=====	=====	=====

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

14. MOVEMENT IN FUNDS (Continued)

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
<b>Unrestricted funds</b>					
General funds	1,034,851	998,164	(1,285,489)	-	747,526
Designated funds					
Other fixed assets	65,656		(12,401)	-	53,255
	_____	_____	_____	_____	_____
Total unrestricted funds	1,100,507	998,164	(1,297,890)	-	800,781
	_____	_____	_____	_____	_____
<b>Restricted funds</b>					
Award of Lottery Fund	-	83,750	(83,750)	-	-
	_____	_____	_____	_____	_____
Total restricted funds	-	83,750	(83,750)	-	-
	_____	_____	_____	_____	_____
<b>Total funds</b>	1,100,507	1,081,914	(1,381,640)	-	800,781
	=====	=====	=====	=====	=====

**Designated funds**

The ***Other Fixed Assets*** fund represents the net book value of other fixed assets, which were acquired from general funds. The cost for the year represents depreciation.

**Restricted funds**

The ***Award of Lottery fund from the Open fund*** represents funding received from Creative Scotland towards the cost of the Brunton Recovery Sustaining Creative Development Programme and the delivery of its annual plan.

The ***Film Hub Scotland fund*** represents funding received to support a community cinema programme in Haddington.

The ***Regeneration project fund*** represents funding received to support capital funding research.

**THE BRUNTON THEATRE TRUST**

**NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2025**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 31 March 2025 as represented by:</b>			
Tangible fixed assets	33,150	-	33,150
Intangible fixed assets	5,873	-	5,873
Net current assets	367,219	14,350	381,569
	<hr/>	<hr/>	<hr/>
	406,242	14,350	420,592
	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2024 as represented by:</b>			
Tangible fixed assets	41,802	-	41,802
Intangible fixed assets	11,453	-	11,453
Net current assets	747,526	-	747,526
	<hr/>	<hr/>	<hr/>
	800,781	-	800,781
	<hr/>	<hr/>	<hr/>

**16. RELATED PARTY TRANSACTIONS**

During the year Brunton Theatre Trust received £230,982 (2024: £430,982) of contract income from East Lothian Council for theatre management, £27,300 (2024: £24,000) from grants and service level agreements and £nil (2024: £nil) donation income.

Brunton Theatre paid East Lothian Council £540,214 (2024: £726,549) in costs, including £454,172 (2024: 502,026) for staff, £64,153 (2024: £172,824) for rental and accommodation, and £21,889 (2024: £51,699) for various other recharged costs.

Apart from cash floats, all cash is held by East Lothian Council on behalf of the Trust. The balance on account at the year-end amounted to £150,255 (2024: £535,344). Additionally East Lothian Council holds BTT client funds of £192,919 (2024: £180,700) on its behalf.

BTT and ELC are regarded as related parties due to the close economic ties and the presence of ELC Councillors on the Board.