

# Friends of Britannia Panopticon Music Hall Trust (SCIO)

Scotland · Charity number SC029031

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1999-05-15
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	113-117 Trongate Glasgow Glasgow G1 5HD
Website	<a href="http://www.britanniapanopticon.org">www.britanniapanopticon.org</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** preserve and conserve the worlds oldest surviving music hall , we open the building to the public and fundrassie for ongoing operational and conservation costs

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4.1 To advance the conservation and preservation of the Britannia Panopticon Music Hall and ensure the building's future as a viable visitor attraction and a living museum of popular entertainments from the music hall auditorium to the attic area. 4.2 To promote the involvement of the community in this unique building as a learning, archival and educational resource for the wider community and to engender further volunteer support for the day to day running thereof. 4.3 To promote and hold the music hall at all times as a building of historic interest and importance and to secure its permanent preservation for the benefit of the public as an outstanding example of a Victorian Music Hall and a rare survivor of its genre. 4.4 To facilitate the use of its premises on such terms as the Trustees deem fit for any purpose, public or private, and in particular for music hall and other performances, meetings, exhibitions, lectures, dinners and other entertainments. also for shops, restaurants or business premises to enable the foregoing purposes to be carried out effectively as required.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£55,847	£53,649	-	4
2024-07-31	£57,379	£57,970	-	4
2022-07-31	£53,122	£71,186	-	4
2021-07-31	£49,351	£42,438	-	4
2020-07-31	£64,423	£56,780	-	4

**Friends of Britannia Panopticon Music Hall Trust (SCIO)**

Scotland - Charity number SC029031

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# Accounts

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FRIENDS OF BRITANNIA  
PANOPTICON MUSIC HALL TRUST  
(SCIO)

ANNUAL REPORT AND FINANCIAL  
STATEMENTS FOR THE YEAR  
ENDED 31 JULY 2025

SCOTTISH REGISTERED CHARITY NUMBER: SC029031

## FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)

(REFERRED TO AS FBPMHT)

ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2025

FRIENDS OF BRITANNIA PANOPTICON

MUSIC HALL TRUST (SCIO)

The financial statements comply with current statutory requirements, and the charity's rules and regulations.

## OBJECTIVES AND ACTIVITIES

The charity's objectives and aims are:

To advance the conservation and preservation of the Britannia Panopticon Music Hall and ensure the building's future as a viable visitor attraction and a living museum of popular entertainments from the music hall auditorium to the attic area. To promote the involvement of the community in this unique building as a learning, archival and educational resource for the wider community and to engender further volunteer support for the day to day running thereof.

To always promote and hold the music hall as a building of historic interest and importance and to secure its permanent preservation for the benefit of the public as an outstanding example of a Victorian Music Hall and a rare survivor of its genre.

To facilitate the use of its premises on such terms as the Trustees deem fit for any purpose, public or private, and in particular for music hall and other performances, meetings, exhibitions, lectures, dinners and other entertainments; also, for shops, restaurants or business premises to enable the foregoing purposes to be carried out effectively as required.

SUMMARY OF THE MAIN ACTIVITIES IN RELATION TO  
THESE OBJECTS*Conservation and preservation*

During this financial year a new feasibility study has been commissioned by the FBPMHT and Panopticon Trust and a first draft has been completed. The Panopticon Trust (the BPT

established in 2018 for the sole purpose of dealing with the acquisition of the music hall, stakeholder management, and development of the feasibility study) led the way with the new study. Unfortunately, the Panopticon Trust were not able to negotiate a way forward with the owners of the building and the staff of the Britannia Panopticon and the FBPMHT director, Judith Bowers, felt that the draft feasibility study was incomplete and required several significant changes. The trustees agreed with the findings of director and the staff and after a meeting with the Panopticon Trust it was agreed that Mrs Bowers and the staff of Britannia Panopticon would continue the work on the feasibility study with the architect, Melanie Hay of Hamilton Hay Van Jonker Architects in 2026.

## Operation and community involvement

The community has continued to be engaged in the work of the FBPMHT with a series of open days and events operated by the Director, staff of the Britannia Panopticon Music Hall and trustees of FBPMHT including: Silent Film nights with live band, music hall shows, Laurel & Hardy Film Nights, Storytelling events, Pantomime and a monthly comedy club giving aspiring comedians the chance to stand on the very stage where Stan Laurel made his debut.

The Glasgow International Comedy Festival also hosted a couple of festival events in the music hall. The celebration of Stan Laurel and his debut in the building is an enduring appeal to the public, especially to comedians from across the globe. The second year of The Laurel Awards, the Panopticon's own award encouraging new comedy talent was also launched during the GICF. The final in July was a sell out success.

The final of the Scottish Poetry Slam was held in the Panopticon with the winner going on to compete at the World Poetry Slam.

This financial year has also seen a new relationship develop with GMAC in 103 Trongate.

The Britannia Panopticon also continues to attract schools and institutions of further education and this year has seen pupils from Oakgrove Primary School engaging with the history of the building as part of a school project with the charity, Magic Torch Comix. The outcome of the project was the creation of a comic book devised by the school children and based on the stories told to them when they visited the building. The resulting comic book was titled The Panopticon After Dark and featured a number of characters from the history of the building and music hall.

Local musician, Kenny McMinigal also used the music hall for the launch of his collection of Glasgow folk songs entitled Heart of the City.

Community Interest Company, Jasami, also used the music hall for the launch of an anthology of stories written by a number of writers who struggle with various neuro-divergency.

Judith Bowers was engaged to do talks for the U3A at the university of Glasgow and tours for Scottish Graduate School for Arts & Humanities and Glasgow City Heritage Trust.

Jam Hot, a company that organises motivational talks for the community, hosted an event in the music hall inspiring new Scottish entrepreneurs.

The Scottish Civic Trust made an initial visit with some of their staff and clients with diverse protected characteristics. It is hoped that a relationship between the Scottish Civic Trust and Britannia Panopticon Music Hall will be further developed in the next financial year.

## Publicity and Marketing

Social media platforms such as Facebook, TikTok, Instagram, LinkedIn, BlueSky and the website [www.britanniapanopticon.org](http://www.britanniapanopticon.org) continue to be the main advertising tools. In addition activities are advertised in leaflets produced by the staff team in the music hall.

Judith Bowers also launched the first book in a trilogy set in the Panopticon in 1908. The first book is called The Magic Lantern and it has been written to encourage people of all ages and backgrounds to take an interest in the Britannia Panopticon Music Hall, even though they might not enjoy history. The books are based on real historic events time travelling through the lens of the magic lantern that is on display in the music hall.

Angus White of Direct Distribution very kindly paid for leaflets advertising Britannia Panopticon which were also distributed by Angus White's company to hotels, travel hubs, bars and theatres.

A walking tour about Glasgow's entertainment history culminating in the Britannia Panopticon was devised to promote the music hall and leaflets advertising the walking tour were distributed through the TIC on Buchanan Street.

The music hall was further promoted during a series of community podcasts by CIC Jasami. **ACHIEVEMENTS AND PERFORMANCE**

*Summary of the main achievements of the charity during the financial period* In the interests of creating an inclusive environment wheelchair access is now available via a Stair Climber which was gifted to us by a private anonymous donor. It is hoped that in the coming financial year, 1<sup>st</sup> August 2025 – 31<sup>st</sup> July 2026 this will open funding revenue to support an education program and more community use.

We have successfully managed to engage with more organisations within the community such as Jasami, GMAC and the Scottish Civic Trust.

Although it is far from finished, significant progress has been made with the completion of the first part of a feasibility study for the future of the music hall.

Visitor numbers increased this year due to the launch in April 2025 of a series of walking tours focusing on the entertainment history of Glasgow. The tours started from the St Enoch Subway Station and ended in the Britannia Panopticon where the visitors

were given a brief history of the music hall and a chance to look at the exhibits and enjoy the music hall.

There has been a notable rise in interest from the public in general due to the increase in publicity from the walking tours and leaflet distribution. Also, confidence is starting to return to the international tourist industry, which we hope will increase further in the coming financial year.

### Significant Events

Doors Open Day in September 2024 saw attendance increase on the previous year, however it is still significantly less than pre-pandemic levels.

We received a very kind donation from our electrician, Davy Dutch, who paid for and installed new lighting for the charity in the backstage and staff areas which had been cast into darkness after the ancient strip lights finally died.

In July 2025 we received a very kind donation from an anonymous donor of over £8,000 to enable us to purchase a stair climber which will convey wheelchairs users safely up the stairs to the music hall auditorium.

The Magic Lantern was launched. The Magic Lantern books designed to engage members of the public in the history of the music hall and Glasgow. Using real events, people and places, the story is told over three books.

## ANNUAL REPORT

FOR THE YEAR ENDED 31 JULY 2025

### FINANCIAL REVIEW

The charity reported total incoming resources of £55,847.42 for the year ended 31 July 2025 (2024: £59,372.69). Total resources expended during the year were £53,649.17 (2024: £59,963.15).

This has resulted in a net surplus of £2,198.25 for the year (2024: deficit of £590.46).

At the year end, the charity held total funds of £12,745.25 (2024: £10,547.00), all of which are unrestricted and available to support the ongoing activities of the charity.

During the year, the charity received restricted income of £8,270, which was fully utilised in accordance with its intended purpose.

The charity continues to operate on a receipts and payments basis. During the year, a stair climber was purchased, funded by an anonymous donation, and has been treated in line with this basis of accounting.

The trustees remain focused on maintaining financial stability while continuing to support the preservation and promotion of the Britannia Panopticon Music Hall. While external progress relating to the wider Panopticon Trust has been limited, the charity continues to progress its objectives through its own activities and partnerships.

#### Reserves policy

It is the policy of the charity to use unrestricted reserves to assist in the acquisition, rescue and conservation of the Britannia Panopticon Music Hall in addition to meeting normal operational costs. Restricted reserves relate to timing differences between receipt of funding and expenditure on restricted projects.

#### Going Concern

After a grim few years of pandemic and post pandemic trading, we are optimistic that the coming year (2025- 2026) will provide a more positive outlook for tourism and the economy which will be reflected in our visitor numbers and trading. We, the trustees, remain confident that the music hall and charity remain a going concern.

FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 JULY 2025

## Future Plans

During the next financial year we intend to:

- improve and hopefully complete the feasibility study with Hamilton Hay Van Jonker Architects
- Complete negotiations with the owners of the building
- Create a more diverse program of events especially for families
  - Further develop our relationship with the Scottish Civic Trust and other community organisations
  - Attract more funding for the development of course studies and education plans for schools and institutions of further education
- Increase visitor numbers
- Continue to work towards a sustainable future

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

On 10 October 2016 the Trust converted to a SCIO (Scottish Charitable Incorporated Organisation) governed by a constitution.

### Recruitment and appointment of new trustees

Trustees are appointed by the existing trustees upon ratification by the members. Key management

The trustees and the Director are the key management of the Trust being responsible for the decisions as to the strategy and directing, controlling, running and operating the campaign, the venue and the Trust.

FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)

ANNUAL REPORT

FOR THE YEAR ENDED 31 JULY 2025

REFERENCE AND ADMINISTRATIVE DETAILS FRIENDS OF  
BRITANNIA PANOPTICON

MUSIC HALL TRUST (SCIO)

Registered Charity number

SC029031

Principal address

113-117 Trongate

Glasgow

G1 5HD

Trustees

Lawrence Dunn - Chairman

Nick Barrett - Secretary

Gary Graham - Treasurer

Graham Hunter - trustee

Tom Kelly - trustee

Veronica Low - trustee

Director

Judith Bowers

Independent examiner

Erik McCall

EDA Professional services LTD

Suite334, Baltic Chambers

50 Wellington Street

Glasgow

FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)

ANNUAL REPORT

FOR THE YEAR ENDED 31 JULY 2025

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

The trustees are also responsible for ensuring that adequate accounting records are maintained that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement as to Disclosure of Information to Independent Examiner

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

### Independent Examiner

Erik McCall in EDA Professional services LTD, acted as independent examiner for the year ended 31 July 2025 and has indicated his willingness to continue in office.

Approved by order of the board of trustees on (19/03/2026) and signed on its behalf by: L Dunn Chairman Trustees \_\_\_\_\_

I report on the financial statements of Friends of Britannia Panopticon Music Hall Trust (SCIO) for the year ended 31 July 2025, which are set out on pages 9 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 11 (3) of the Charities Accounts (Scotland) Regulations 2006. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees for my independent examiner's work, for this report, or for the opinions I have formed.

Respective responsibilities of the trustees and independent examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Trust Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10 (1) (d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and that an independent examination is needed.

It is my responsibility to:

examine the financial statements as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those record It also includes consideration of

any unusual items or disclosures in the financial statements and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006,

to prepare financial statements which accord with the accounting records, and

to prepare financial statements which comply with the accounting requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed  Erik McCall

EDA Professional Services LTD

Suite 334, Baltic chambers

Wellington St

Glasgow

Date: 15 / 5 / 2026

FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)  
 ANNUAL REPORT  
 FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestrict ed	Restrict ed	Total
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RECEIPTS				
Donations , Legacies , Loans		4,285.35	8,270.00	12,555.35
Charitable Activities	2	24,339.09		
Other Trading Activities	3	18,952.98		
Investment				
Total Reciepts		47,577.42	8270.00	55,847.42
PAYMENTS				

Raising Funds	4	8891.59		
Charitable Activities	5			
Support of The Britannia Panopticon Music Hall		36,487.58	850	37,337.1 7
Purchase of fixed assets			7420	
Total Payments		45,379.17	8270	53649.1 7
Surplus / Deficit for year		2198.25	0	2198.25
Net Movement		2198.25		
RECONCILIATION OF BALANCES				
Total Brought Forward	10547			
Total Carried Forward	12,745.2 5			
CASH IN HAND AT BANK				
OPENING BALANCE	10547			

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Net Movement	2198.25		
CLOSING BALANCE	12,745.25		

FUNDS			
Unrestricted	12,745.25		
Restricted	0		
TOTAL	12,745.25		

### 3. Other Trading Activities

	2025	2024
Shop Sales	3128.52	6369
Bar Sales	15824.48	22094
		28463

### 4. Raising Funds

	2025	2024
Cost of Goods Sold	2030.73	5548
Bar Cost	6860.88	6599

#### 5. CHARITABLE ACTIVITIES COST

DIRECT COSTS	SUPPORT COSTS	TOTAL
35609.47	1727.70	37,337.17

#### 6. DIRECT COSTS OF CHARITABLE ACTIVITY

	2025	2024
Administrative Running costs	6629.47	13002
Salaries	28,980	30639
Repairs and Maintenance		396

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#### 7. SUPPORT COSTS

Independent examination fee	1727.70
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#### 8. Trustees Remuneration

*There was no remuneration paid to trustees*

9. Movement in funds

	Incoming resources	Expended	Movement
UNRESTRICTED			
General fund	47,577.42	45,379.17	2198.25
RESTRICTED	8270	8270	
TOTAL FUNDS	55847.42	53649.17	2198.25

FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 JULY 2025

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ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

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The principal accounting policies adopted in the preparation of the financial statements are as follows.

Income

All income is accounted for on a receipt's basis.

Resources expended

Resources expended are accounted for on a payments basis and are recognised when the expenditure is paid. Expenditure is inclusive of VAT.

Charitable activities

These are costs attributable to the objects of the charity.

Support costs

Support costs include governance costs attributable to compliance with the charity's constitutional and statutory requirements.

Fund accounting

Funds held by the charity are either:

Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for the particular or restricted purpose as specified by the donor.

**Friends of Britannia Panopticon Music Hall Trust (SCIO)**

Scotland - Charity number SC029031

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# Accounts

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**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

**REGISTERED CHARITY NUMBER: SC029031**

**REPORT OF THE TRUSTEES AND UNAUDITED  
FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 JULY 2024 FOR**

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

# **FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The financial statements comply with current statutory requirements, the charity's rules and regulations. **OBJECTIVES**

### **AND ACTIVITIES**

#### **Objectives and aims**

The charity's objects are:

- To advance the conservation and preservation of the Britannia Panopticon Music Hall and ensure the building's future as a viable visitor attraction and a living museum of popular entertainments from the music hall auditorium to the attic area.
- To promote the involvement of the community in this unique building as a learning, archival and educational resource for the wider community and to engender further volunteer support for the day to day running thereof.
- To always promote and hold the music hall as a building of historic interest and importance and to secure its permanent preservation for the benefit of the public as an outstanding example of a Victorian Music Hall and a rare survivor of its genre.
- To facilitate the use of its premises on such terms as the Trustees deem fit for any purpose, public or private, and in particular for music hall and other performances, meetings, exhibitions, lectures, dinners and other entertainments; also, for shops, restaurants or business premises to enable the foregoing purposes to be carried out effectively as required.

### **SUMMARY OF THE MAIN ACTIVITIES IN RELATION TO THESE OBJECTS**

#### **Conservation and preservation**

We continue to develop plans and activities to support the long-term future of this unique Category A listed music hall. We also continue to maintain and interpret the historic information and artefacts that the building contains.

#### **Operation and community involvement**

In line with the objectives of the charity. Volunteers, staff and trustees continue to open the building to the public as a visitor attraction and as a venue. Admission tickets are charged for all shows and also for general viewing to mitigate the costs of opening and operating the building. We continue to engage with the local community with free opening times during Doors Open Day and with a free music hall show one Saturday a month during the summer. This show is intended to keep the old music hall songs and acts alive. During all events, shows and openings we have on display various objects and information boards to help people understand the history of the music hall and the working classes of Glasgow during the Victorian and Edwardian eras. We continue to work with various community groups locally and offer outreach to various schools, colleges and universities. During this accounting period we also began building a stronger relationship with GMAC and Jam Hot, with great success and hope to work with them on a regular basis in the future.

#### **Publicity and Marketing**

We rely on online publicity and marketing through our website and various social media platforms. We have over 13,000 followers online and this number increases year on year as social media becomes a part of our everyday lives. We also benefit from occasional editorial in magazines, newspapers and on television and radio. We also produce a small leaflet listing our events and shows for the coming month which is available in the auditorium and from the three businesses operating on the ground floor. Our publicity to the tourist market was further enhanced by Angus White, owner of Direct Distribution, who sponsored the charity with 3,000 flyers and distribution promoting the music hall in Hotels and information centres.

### **ACHIEVEMENTS AND PERFORMANCE**

We continued to sell out a number of shows including, Ghost Stories From Around the World, Silent Films with Gladstone's Bag, Adult Pantomime, Burns Night and A Night of Ghosts. Doors Open Day in September 2023 included a temporary installation inspired by the Orchestrons which were popular in the Panopticon. As a result, our visitor numbers made a return to near pre-pandemic visitor numbers. In October 2023 we had two wedding hires which were very successful. Unfortunately, it is difficult to offer wedding hires as most weddings are organised at least a year in advance and we cannot guarantee that the building will be open further than six months into the future due to the ongoing nature of the conservation project. However, we do know that in the future the Britannia Panopticon would be a popular wedding venue. 2024 saw the 25<sup>th</sup> Anniversary of the Friends of Britannia Panopticon Music Hall Trust (SCIO) and as part of those celebrations we began a crowdfunder for the provision of disabled access and facilities. That crowdfunder is ongoing. January 2024 benefitted from a new Saturday event called Tea & Tarot in which visitors pay the usual £2 admission to see the music hall but can also get their fortunes told. Tea & Tarot is now a regular monthly event which has helped to increase footfall.

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

We also launched a new comedy award for fresh comedy talent called, The Laurel Awards- commemorating the fact that Stand Laurel made his debut in The Panopticon in 1906. These awards were well received, and the final was a sellout success with Tony Roper and Gavin Mitchell featuring as judges.

**Summary of the main achievements of the charity during the financial period**

September 2023 the Friends of Britannia Panopticon Music Hall Trust continued to work with The Panopticon Trust (the building preservation trust which was established in 2018 to advance the purchase of music hall) and with Hoskins Architects to complete a feasibility study to identify the end use and stakeholder management. This study was completed in March 2024 and the results will be made available to the public later in the year or in early 2025.

**Significant Events**

Post COVID-19 we are still seeing a lack of footfall in the city centre and tourism is still yet to recover. Due to this, in 2023 it was decided that visitor numbers didn't warrant opening five days a week and so general viewing is currently only available on Tuesday – Saturday from noon – 5pm April - October. It is hoped that tourism will return to pre-pandemic levels in 2025.

In June 2023 the LEZ (Low Emission Zone) came into force in Glasgow which further compromised our revenue. By the end of November 2023, it was becoming apparent that our alcohol sales were falling. This seems to be partly due to the reduction in public transport available – taxi licenses have been severely reduced, and night buses are no longer available to many of the suburbs; this has meant that more people are driving into the city and therefore unable to drink alcohol.

# **FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024**

### **FINANCIAL REVIEW**

#### **Financial position**

The financial position are as set out in the attached financial statements

The Charity's total income totalled £ 57,379.80

The Charity's expenditure totalled : £57, 970.72

The Net Expenditure was : £ 590.92

At 31<sup>st</sup> July 2024 the charity's unrestricted funds are in deficit of £509.92

#### **Reserves policy**

It is the policy of the charity to use unrestricted reserves to assist in the acquisition, rescue and conservation of the Britannia Panopticon Music Hall in addition to meeting normal operational costs. Restricted reserves relate to timing differences between receipt of funding and expenditure on restricted projects.

#### **Going Concern**

After a grim few years of pandemic and post pandemic trading, we are optimistic that the coming year (2024 - 2025) will provide a more positive outlook for tourism and the economy which will be reflected in our visitor numbers and trading. We, the trustees, remain confident that the music hall and charity remain a going concern.

#### **Future Plans**

##### **Tours and Tourism**

- With tourism set to start getting back to pre-pandemic levels in 2025, Judith Bowers (campaign founder, charity director and tour guide with 34 years of experience) is planning to provide walking tours which will culminate at the Britannia Panopticon. Tickets sales will be via the Britannia Panopticon Music Hall and all revenue generated will become part of the fundraising activities for the charity. 3 tours a week will be provided during high season (April 19<sup>th</sup> – September 30<sup>th</sup>) with a maximum of 30 people per tour. The topic will be the history of Glasgow Entertainment and Theatre. These tours will be available by booking in advance only through [www.ticket-source](http://www.ticket-source)
- Coach & Bus Companies – reconnecting with the coach companies and incoming tour companies to encourage tour/coach parties for the 2025 tourist season.
- City Sightseeing – In 2025 the Britannia Panopticon will return to the City Sightseeing map as a stop and we will invite the staff in for an orientation to encourage them to promote Britannia Panopticon on the City Sightseeing tours. Incentives will also be provided to City Sightseeing staff and customers EG: free admission for general viewing if they show us their City Sightseeing ticket – this helps us to understand where our customers are coming from.
- Local Tour companies and tour guides - Engage local walking tour companies to ask them to bring in tour groups with an admission incentive.
- Cruise Ships – engage with Cruise Ship operators and tour operators also offering discounts on our special walking tour and private tours around the building for small groups.
- Hotels, hostels, guest houses etc. – We will also be doing a blanket campaign to all of the hotels, hostels, guest houses, air b 'n' b's etc. across the G1, G2, G5 & G40 postcode areas, offering the same or similar incentives to their customers.
- Visit Scotland – are an important part of our tourist engagement and publicity. We have used their website for years to promote our open days and general viewing, we would like to engage them a bit more by getting them in the building. Even offering a Visit Scotland rack in the auditorium and using us as an information hub for the merchant city.
- Open Day - We are proposing an open day in late March/ early April for invited guests from all the travel trade, visitor and tourism businesses I have mentioned above.
- Increasing our profile on sites and platforms such as Trip Advisor, Visit Scotland, Visit Britain, Scotland Starts Here, ScottishTours.com etc. Send more regular information, updates and photo stories.

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

# **FRIENDS OF BRITANNIA PANOPTICON MUSIC HALL TRUST (SCIO)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2024**

### **Tried and Tested Regular Shows**

Concentrate on our popular shows such as silent films and film nights, Laurel & Hardy nights, story telling events, variety shows etc and the least performing shows are either reduced in their frequency or stopped all together.

### **Other events and shows we could offer**

- Games Nights are becoming more popular. Some of the staff and volunteer team have connections in this area and are happy to help bring in this market.
- Podcasts – a regular podcast on a subject that would generate a following.
- Film Club – we did do this a few years ago and it is something we could potentially bring back on a quarterly basis with the emphasis on cult classics.
- Tea parties such as the return of Chopin and Cake or The Mad Hatters Tea Party
- The return of The Mystery Room which can be pitched to companies as a team building exercise.

### **Making Money from the auditorium**

- The Bar - Our income was heavily reliant on alcohol sales, however, in the last few months we have seen a large decline in alcohol sales which means we need to adapt our approach. Obviously, we still need to sell alcohol, but we also need to focus on more snacks, mocktails, soft drinks and tea & coffees. With artisan coffees now being so popular a partnership with a local coffee supplier could help increase our footfall during our general viewing hours
- Hidden Secret – by capitalizing on being hidden up a lane above an amusement arcade it gives us a sense of being a secret place and the limited opening hours as “exclusive” times. It appeals to the student and hipster market. This could help increase the footfall during our general viewing hours.
- Story Telling – Story telling has become an increasingly popular activity. With a Scottish Story Telling Centre now firmly established in Edinburgh, it might be beneficial to partner with them and provide more story telling events and activities.
- Merchandise is an obvious route, but one that requires investment. We do have some merchandise and also some products which are sold on commission. The shop counter isn't exactly the best presentation so perhaps we should rethink the layout, location and presentation. We should perhaps invest in more small, low cost items such as novelty postcards, keyrings, and bookmarks.

**Glasgow 850** – In 2025 Glasgow celebrates 850 of being a city and therefore there is potential for us to get involved and encourage more visitors for general viewing. A special exhibition about the history of entertainment over the last 850 years.

- A walking tour about the history of Glasgow entertainment that will culminate at the Britannia Panopticon
- Capitalize on Britannia Music Hall being the oldest remaining place of entertainment in the city, save for the City Halls which opened in 1841.

### **Outreach & Education**

Outreach and Education is a great way to encourage more corporate sponsorship and also grant funding. This element does not have to be in the building, this can be done in the schools, colleges, and with other groups such as U3A.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

On 10 October 2016 the Trust converted to a SCIO (Scottish Charitable Incorporated Organisation) governed by a constitution.

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

Trustees are appointed by the existing trustees upon ratification by the members.

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

**Key management**

The trustees and the Director are the key management of the Trust being responsible for the decisions as to the strategy and directing, controlling, running and operating the campaign, the venue and the Trust.

**REFERENCE AND ADMINISTRATIVE DETAILS**

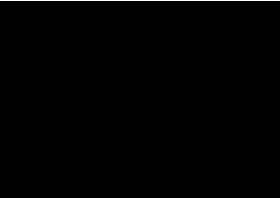
**Registered Charity number**

SC029031

**Principal address**

113-117 Trongate  
Glasgow  
G1 5HD

**Trustees**



**Director**



**Independent examiner**



EDA Professional services LTD  
Suite334, Baltic Chambers  
50 Wellington Street  
Glasgow

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

The trustees are also responsible for ensuring that adequate accounting records are maintained that are sufficient to show and explain the charity transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

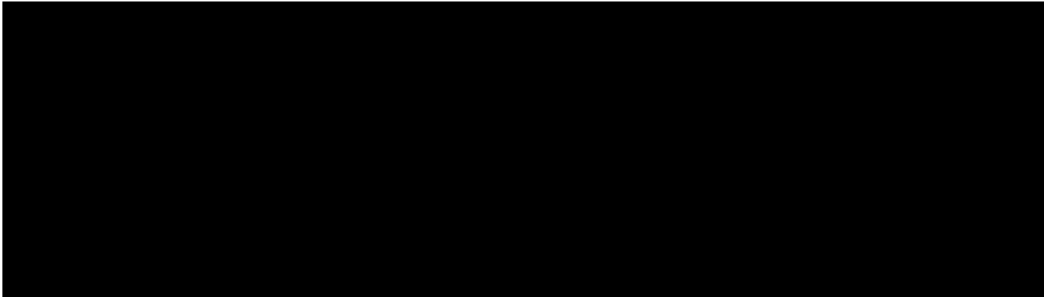
**Statement as to Disclosure of Information to Independent Examiner**

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

**Independent Examiner**

██████████ in EDA Professional services LTD, acted as independent examiner for the year ended 31 July 2022 and has indicated his willingness to continue in office.

Approved by order of the board of trustees on (dd/mm/yyyy) and signed on its behalf by:



**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

I report on the financial statements of Friends of Britannia Panopticon Music Hall Trust (SCIO) for the year ended 31 July 2024, which are set out on pages 8 to 14.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 11 (3) of the Charities Accounts (Scotland) Regulations 2006. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Respective responsibilities of the trustees and independent examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10 (1) (d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements as required under section 44 (1) (c) of the Act and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance section 44(1) (a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006,
  - to prepare financial statements which accord with the accounting records, and
  - to prepare financial statements which comply with the accounting requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

EDA Professional Services LTD  
Suite 334 , Baltic chambers  
Wellington St  
Glasgow

Date:

	Notes	Unrestricted Funds	Restricted Funds	Total
<b>RECEIPTS</b>				
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations, legacies and loans		4500	-	4500
<b>Charitable activities</b>	2	24417	-	24417

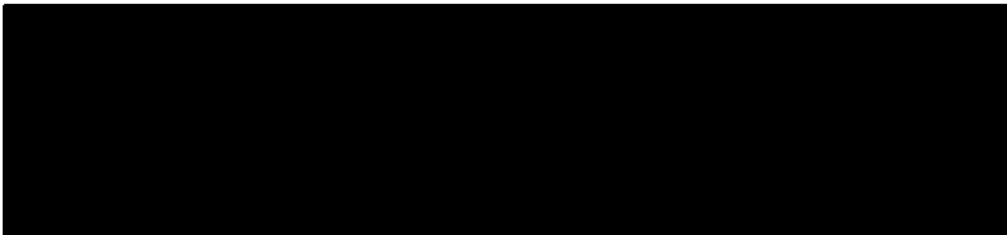
**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

Investment income			
<b>Total receipts</b>		57380	57380
<b>PAYMENTS</b>			
Raising funds	4	12146	12146
<b>Charitable activities</b>	5		
Support of The Britannia Panopticon Music Hall Trust		45824	45824
Purchase of fixed assets			
<b>Total payments</b>		57970	57970
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		(590)	(590)
<b>Transfers between funds</b>			
<b>Net movement in funds</b>		(590)	
<b>RECONCILIATION OF BALANCES</b>			
<b>Total balances brought forward</b>		11137	
<b>TOTAL BALANCES CARRIED FORWARD</b>		10547	

	Notes	Unrestricted	Restricted	Total
<b>CASH AT BANK AND IN HAND</b>				
Opening Balances		11137		
Surplus / (Deficiet ) for year		(590)		
Closing Balance		10547		
<b>FUNDS</b>				
Unrestricted funds				10547
Restricted funds				
<b>TOTAL FUNDS</b>				10547

The financial statements were approved by the board of trustees on \_\_\_\_\_ and were signed on behalf by :



**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

The principal accounting policies adopted in the preparation of the financial statements are as follows.

**Income**

All income is accounted for on a receipt's basis.

**Resources expended**

Resources expended are accounted for on a payments basis and are recognised when the expenditure is paid. Expenditure is inclusive of VAT.

**Charitable activities**

These are costs attributable to the objects of the charity.

**Support costs**

Support costs include governance costs attributable to compliance with the charity's constitutional and statutory requirements.

**Fund accounting**

Funds held by the charity are either:

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for the particular or restricted purpose as specified by the donor.

**Going Concern**

Refer to page 4 on the Report of Trustees.

**2. CHARITABLE ACTIVITIES INCOME**

	2024	2023
Ticket sales	15942	35360
Music hall income	8475	9074
	24417	<u>44434</u>

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

**3. OTHER TRADING ACTIVITIES**

	2024	2023
Shop/merchandise sales	6369	3319
Bar sales	22094	23629
	28463	26948

**4. Raising Funds**

	2024	2023
<b>Cost of Goods Sold</b>	5548	2889
<b>Bar Costs</b>	6599	7793

**5. CHARITABLE ACTIVITIES COST**

	DIRECT COSTS	SUPPORT COSTS	TOTAL
Support of The Friends of Britannia Panopticon	44037	1787	45824

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024	2023
Music hall/administrative running costs	13002	20950
Music hall/administrative salaries	30639	35670
Professional and legal fees		
Repairs and maintenance	396	198
	44037	56818
<b>7. SUPPORT COSTS</b>		
Support of The Britannia Panopticon Music Hall Trust		1787
Support costs, included in the above, are as follows:		
	2024	
	Support of	
	The Britannia	
	Panopticon	
	Music Hall	
	Trust	
Independent examination fee / professional fees	1787	

**8. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or expenses for the year ended 31 July 2024

**9. MOVEMENT IN FUNDS**

**FRIENDS OF BRITANNIA PANOPTICON  
MUSIC HALL TRUST (SCIO)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2024**

	<b>INCOMING RESOURCES</b>	<b>RESOURCES EXPENDED</b>	<b>MOVEMENT IN FUNDS</b>
<b>UNRESTRICTED FUNDS</b>			
General Fund	57380	57970	-590
<b>RESTRICTED FUNDS</b>			
<b>TOTAL FUNDS</b>	57380	57970	-590

	<b>At 1.8.23</b>	<b>Net movement</b>	<b>Transfer</b>	<b>At 31.7.24</b>
<b>Unrestricted</b>	11137	-590		10547
<b>Restricted</b>	-	-	-	-
<b>Total funds</b>	<b>11137</b>	<b>-590</b>		<b>10547</b>

**10. Related party transactions**

The director made a loan to the charity of £2,500 in 2017 which remain outstanding

**11. OTHER ASSETS ( FOR DISCLOSURE ONLY )**

Unrestricted Fixtures and Fittings	5738
IT equipment	2214
Stage lights	219
Leasehold improvements	4214
Stock	2,124
	<b>14509</b>

**12. LIABILITIES ( FOR DISCLOSURE ONLY )**

Loan from ██████████ : £2500

**13. EVENTS SINCE END OF YEAR**