

Reconnect SCIO

Scotland · Charity number SC048076

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-01-18
Register	View on the OSCR register

Contact

Address	24-34 North Bridge Street bathgate EH48 4PS
Website	www.reconnecttheatres.com

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Reconnect are here to preserve and if needed restore historical buildings and landscapes, to provide sustainability for them and to teach the reconnective arts. Our tag line is evolving cultural heritage. In short this means we are all about taking the culturally or historically significant locations and providing sustainability for them financially but engaging or teaching the reconnective arts. The reconnective arts include music, theatre, art, writing, crafting, personal development and some complimentary therapies

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

Objectives: 4.1 To advance arts, heritage and culture. By: (a) Utilising and if required restoring existing historically significant building and landscapes to preserve the heritage of Scotland and give the public access to the reconnective arts and activities. (b) Preserving and celebrating the culture and heritage that built these landscapes, buildings and culture. and (c) Giving the public access to facilities that will allow them to re connect to their culture and heritage while at the same time being given the opportunity to engage in reconnective arts activities. And on the basis, that reconnective arts should be taken for this purpose to include (but are not limited to) visual arts, movement and bodywork, music, horticultural activity and recognised holistic therapies.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£1,103,936	£1,114,308	-	23
2024-10-01	£1,072,606	£1,065,543	-	17
2023-04-01	£362,860	£297,778	-	10
2022-04-01	£370,529	£212,211	-	5
2021-04-01	£114,451	£64,022	-	9
2020-04-01	£144,483	£84,467	-	9

Reconnect SCIO

Scotland - Charity number SC048076

Accounts

RECONNECT

Evolving Cultural Heritage

Reconnect SCIO Trustees' Annual Report

October 2024 - September 2025

RECONNECT

Evolving Cultural Heritage

Charity contact information

Reconnect SCIO

Scottish Charity Number: SC048076

24-34 North Bridge Street

Bathgate

EH48 4PS

01506 639000

Pete@reconnectcharity.com

www.reconnecttheatres.com

RECONNECT

Evolving Cultural Heritage

Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year

1. Peter Sneddon
2. Christopher Wilkinson
3. Steven Coulson
4. Dirk Anton De Gier

RECONNECT

Evolving Cultural Heritage

Objectives and activities

Our charitable purpose

Reconnect are here to preserve and if needed restore historical buildings and landscapes, to provide sustainability for them and to teach the reconnection arts. Our tag line is evolving cultural heritage. In short this means we are all about taking the culturally or historically significant locations and providing sustainability for them financially but engaging or teaching the reconnection arts. The reconnection arts include music, theatre, art, writing, crafting, personal development and some complimentary therapies.

Structure, governance and management

Reconnect SCIO is governed by a constitution.

Reconnect SCIO is a registered charity established on 18 January 2018. The charity's main objective is to advance the arts, heritage and culture. The organisation is governed by a Board of Trustees, whose members are elected in accordance with the charity's governing documents. Notably, one-third of the Directors/Trustees retire annually by rotation and are eligible for re-election. The Board convenes at least four times a year. The Trustees do not receive any monetary compensation for their services. However, the charity does reimburse reasonable expenses incurred by board members attending meetings. Moreover, Reconnect Theatres is committed to covering costs associated with any additional needs, such as access services for prospective and current board members. The current Board of Trustees comprises four members, two men and two women, bringing a wealth of expertise in various areas, including business, strategic management, and finance management. The Board consists of a Chair, Treasurer, and Secretary, each playing a crucial role in the organisation's strategic direction and financial stewardship. The charity's day-to-day operations are overseen by the Creative and strategic Director, who serves as the organisation's operational leader.

RECONNECT

Evolving Cultural Heritage

What we do

Iconic Venues & Operations

Reconnect's growth features strategic rescues of historic venues, creating an efficient "self-funding model which aligned both of west Lothian's venues with shared ticketing, marketing, back-office, and joint brochures for economies of scale.

- **Reconnect Regal Theatre (Bathgate)**

Background: Opened 1938 as B-listed Art Deco cinema; closed 2016 due to financial issues. Reconnect took over in 2018, preserving heritage features (original plasterwork, auditorium) while transforming it into West Lothian's flagship independent multi-purpose theatre.

Capacity & Facilities: 230 seats 415 standing ; licensed bar/ full accessibility

Programming: Year-round mix of professional touring shows, local/amateur productions, comedy, music, tributes pantomimes, original Scottish works, and cinema.

Community Role: Base for emerging artists, amateur groups, workshops, school events (free/low-cost), and tourism boost for Bathgate.

- **Reconnect Howden Park (Livingston)**

Background: Built 1963–64 on grounds of 16th-century Howden House estate and incorporating the stable house and barns; previously managed by West Lothian Leisure (faced closure 2023 due to funding cuts). Reconnect provided temporary operations late 2023, secured full 11-year lease (to February 2035) in January/April 2024 after open bidding—deemed "best value" for sustainability and Creative Scotland alignment.

Capacity & Facilities: 300 -seat auditorium 106 studio theatre; gallery, dance studios, bistro/café, outdoor grounds; recent upgrades (accessibility, toilets); "community wing" via old stables for self-sustaining classes/events and to increase Gallery hanging space works completed in late 2024.

Programming: Theatre, music, dance, exhibitions, comedy; permanent base for Firefly Arts (youth theatre) and west Lothian arts association

Who we help (Key goals)

This year has been a vibrant and productive one for our venues, marked by strong audience engagement and a diverse programme of performances and activities. Our booking levels remained consistently high across all seasons, reflecting both the loyalty of returning partners and the growing interest from new producers and event organisers.

RECONNECT

Evolving Cultural Heritage

- Making the arts accessible to every member of the community
- Promoting well-being and creating a space for social connection
- Improve the quality of life by bringing greater joy to participants' lives
- Reconnect offer funded places to all our youth activity on a request basis, this year we offered a total of 19 opportunities to families in the local area.
- Reconnect Offer show tickets for a selection of shows throughout the year for local community organisations and support groups.

- **A robust calendar of theatrical productions**, ranging from community theatre productions with Livingston Players and Shotts St Patricks Amateur Opera Group and youth performances through Dance Schools and Theatre Schools to professional touring shows, bringing in big names such as John Barrowman and the Still Game actors.
- **Increased demand for our event spaces**, with conferences, meetings, award ceremonies such as Local Swimming Clubs, West Lothian Armed Forces day, rehearsals, Weddings and private functions contributing to steady utilisation throughout the year.
- **Growth in repeat bookings**, particularly from arts organisations such as Livingston Art Association and Impact Art Group and local creative groups who value our technical support and accessible facilities. One of our regular customers has set up a fully inclusive photography group on a Saturday morning allowing people of all abilities to join.
- **Enhanced booking and scheduling systems**, improving communication with visiting companies and ensuring smoother event delivery.

These bookings have not only supported our financial performance but have also strengthened our reputation as a dynamic cultural hub within both our venues in West Lothian.

RECONNECT

Evolving Cultural Heritage

Groups and Organisations We Supported

Supporting the arts and our wider community remains central to our mission. This year, we were proud to welcome and collaborate with a wide range of groups whose work enriches our cultural landscape. These included:

- Supporting Firefly arts who rent and share space in the RHP they provide youth activities for 5–25-year-olds with a focus on inclusion for you people who are socially, emotionally and economically marginalised. During this year they had 301 participants and sold 260 tickets for their winter show.
- Support Livingston arts association who are based at RHP and utilise the arts studios (ceramic and mixed art spaces) The have around 100 members and run 4 arts classes and 3 pottery groups. Weekly attendance is around 80. They hold an exhibition yearly at RHP
- Internal youth stage and rock schools, we operate classes for Music and theatre this year has seen a lot of growth in the classes with both participating in the GALA days and other community celebrations. Reconnect sees round 55 students a week across the year we also offer one off show opportunities in easter, summer and as part of our annual Panto. Total youth participants opportunities for 20/25 are 2580
- **Local theatre companies, Livingston Player and Shotts St Patricks Amateur Opera group** who staged original and licenced productions, and seasonal performances.
- **Charitable and community groups**, using our venue for fundraising events, awareness campaigns, and inclusive community-led performances, we are home to West Lothian Pride where the venue is used for the annual pride parade and family day. We host Poppy Scotland fundraising event every year, where we have been recognised as official sponsor of the band tour by providing a venue for this event. West Lothian Armed Forces Day as well as the Accre Somme Association events are hosted in our venues. Team Jak Foundation have held their Burns Supper and Christmas Parties over the past year and it was an absolute delight to be able to offer tickets to them and other charitable organisations for our panto performances that they were able to gift to people who would not have otherwise been able to attend the theatre.
- **Educational institutions**, including schools and colleges, who utilised our stage and facilities for showcases, examinations, and end-of-year productions. The Scottish Institute used our venue for shows and

RECONNECT

Evolving Cultural Heritage

rehearsals prior to them easing to trade. We are also delighted to host West Lothian Primary Schools Dance Competition in March of each year.

- **Creative workshops and wellbeing groups**, offering sessions in performance, movement, arts and crafts and confidence-building. We have been able to support our own group Love the Skin You're In, primarily for women and Andy's Man Club, for men in our venues with both these groups thriving.
- Craft Fairs are another activity that brings a lot of other groups into the venue.

Many of these groups rely on accessible, well-equipped spaces to deliver their work, and we are proud to have played a role in supporting their artistic and social impact. We saw audience figures of

Funded projects 2024-25

Reconnect supported by our WLC imbedded Arts officer have applied for and received funding for the following project in this year.

Shakespeare for Schools October 24 - February 25 – Secondary schools project

The Shakespeare for Schools project gives secondary school pupils the opportunity to perform some of Shakespeare's most famous plays. This year S3 pupils from Bathgate Academy, The James Young High, West Calder High School and Inveralmond Community High schools worked on their own adaptation of Macbeth. Schools received workshops from Reconnect's Assistant Creative Director then pupils and teachers worked in class time to put together a section of the play which was then all brought together at a performance day at Reconnect Howden Park. Pupils had the opportunity to work with Reconnect's technical staff then performed to an audience of parents, family and friends. The project provides a vital audience development opportunity, as the participant also attended Reconnect's professional performance of Macbeth.

Ellie Stewart Writing Sessions in School November 24 - January 25

West Lothian based writer Ellie Stewart offered four writing sessions in schools to allow pupils to develop some creative writing and poetry skills. The sessions were delivered in a mixture of ways such as in class, to a book group within the library of the school, with some offering it as part of their Book Week Scotland activities.

RECONNECT

Evolving Cultural Heritage

The project was part funded by Scottish Book Trust's Live Literature fund and supported by Reconnect Theatres.

Art of Light February 2025

The Art of Light project was delivered by highly experienced artist and science communicator, Kenny Bean. P3-P6 pupils were led through a series of amazing practical experiments to uncover the mysteries of light. Pupils learnt about theatre lighting and got creative with colour shadows using torches and props. They learnt about glow in the dark materials and how to use them on stage before making image transfers with light sensitive paper. They heard about the unusual story of scientist Ivo Kohler who wore upside-down goggles for a month then tried it out themselves using replica goggles to see the world upside down! The workshop allowed for the excitement of creative personal discovery through a series of well-resourced, hands-on experiments.

Summer Programme July - August 2025

Supported by West Lothian Council's Step Into Summer programme Reconnect ran a Summer Art Camp at Reconnect Howden Park allowing children aged 8-12 year to explore different kinds of media to create different pieces of art inspired by nature.

We also ran a Drama and Musical Theatre week at Reconnect Regal which allowed young people to learn different drama, dance and singing techniques and performed an informal sharing for family and friends at the end of the week.

Part of the funding also allowed to offer a small number of funded places on Reconnect Stage School's Madagascar Summer Stage school.

Write On! Creative Writing Conference 2025

Reconnect Theatres run the Write On! Creative Writing Conference for West Lothian school pupils, a daylong event, for S4 school pupils in September 2025. The event was attended by a total 66 pupils from 5 high schools. The day included an opening session with 5 professional writers who each read a short piece of their work. Pupils then attended two workshops, one in the morning and afternoon and then regrouped for a Q&A session.

Sessions were designed to help develop pupils creative writing skills. Feedback proved that the conference not only provided huge inspiration for the pupils own writing but also inspired teachers own practice back in the classroom.

West Lothian Community Cinema Network Oct 24- September 2025

Reconnect (SCIO) 24 - 34 North Bridge Street, Bathgate,

9

RECONNECT

Evolving Cultural Heritage

In partnership with Generation Arts Reconnect Theatres have participated in the West Lothian Community Cinema Network to provide cinema screening in both Reconnect Howden Park and Reconnect Regal Theatre. Funding supported the licence fee for films and for some screening associated workshops for families, which provide activities either visual art or animation activities themed around the film shown.

Participation Figures

Project	Date	Number of Attendees	Number of Attendances	Funder	Amount
Shakespeare for Schools	Oct 24-Feb 25	85 (4 schools)	425	Reconnect SCIO	£3500
Ellie Stewart Writing Sessions	Nov 24-Feb 25	79 (4 schools)	79	Scottish Book Trust	£480
Art of Light	Feb 25	84 (2 schools)	84	Dickson Minto Charitable Trust	£750
Summer Programme	July-Aug 25	27 (3 projects)	146	West Lothian Council	£5000
Write on Creative Writing Conference	Sept 25	72 (6 schools)	72	Scottish Book Trust	£460
				WL Councillors Disbursement Fund	£1050
				Arms Forces Award	£500
				WL Schools Contribution	£360
					Total: £2370
Community Cinema Screenings	Oct 24-Sept 25	(12 Screenings)	253	Generation Arts/Film Hub Scotland	£1200

RECONNECT

Evolving Cultural Heritage

FUNDED PROJECT TOTALS

Total external funding brought in:

£9,800

Total number of attendees worked with:

600

Total number of attendances:

1,059

Financial review

Statement of the charity's policy on reserves

The charity now operates a fund of currently £150,000 as strategic reserves which is based on approximately three months operational costs, we hold a £90,000 staffing fund that is used a buffer for trading seasonal variations and a utilities fund that both diminish over the year, both Utilities fund and Staff fund a replenished from Panto sales each year and are held for specific use of these aspects of operations.

Reconnect also have sinking fund set up for investment in the buildings we operate and a development and creative project fund

RECONNECT

Evolving Cultural Heritage

Details of any deficit

Nil.

Future plans

Our strategic goals for the next five years

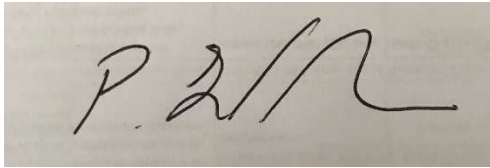
- Over the next five years, Reconnect SCIO will focus on achieving the following outcomes: establish a diverse, environmentally sustainable programme
- Prioritise professional development, community engagement, and strategic local partnerships.
- Produce mid-scale popular programming: We aim to challenge preconceptions between commercial and artistic types of work, offering diverse and engaging content to cater to a wide audience while maintaining artistic integrity.
- Look to set up new organisations to deliver sustainable futures for other community assets and organisations.
- Create a touring program and continue to develop our professional and youth theatre projects
- Develop partnerships with new Local authorities to implement our model of sustainable arts delivery and provide clear futures for arts venues

RECONNECT

Evolving Cultural Heritage

Declaration

Signed on behalf of the charity trustees:

A rectangular image showing a handwritten signature in black ink on a light-colored background. The signature is cursive and appears to read 'P. Sneddon'.

Print name Peter Sneddon

Designation Project Director

Date 08/12/2023

Reconnect SCIO

Scotland - Charity number SC048076

Accounts

Reconnect SCIO

Charity No. SC048076

Unaudited Accounts

01 October 2024

Reconnect SCIO
Contents

	Pages
Independent Examiner's Report	2
Statement of Financial Activities	3
Summary Income and Expenditure Account	4
Balance Sheet	5
Statement of Cash flows	6
Notes to the Accounts	7 to 15
Detailed Statement of Financial Activities	16 to 18

I report on the financial statements of Reconnect SCIO for the period ended 1 October 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with 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 with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare financial statements which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulations

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.



Jon Norton Association of Accounting Technicians

Barefoot Accounting Ltd

Regent House

Linlithgow

West Lothian

Scotland

EH49 7HU

10 June 2025

Reconnect SCIO
Statement of Financial Activities
for the period ended 1 October 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	4	648,322	142,685	791,007	289,163
Other trading activities	5	271,774	-	271,774	73,680
Investments	6	4,055	-	4,055	17
Other	7	5,770	-	5,770	-
Total		929,921	142,685	1,072,606	362,860
Expenditure on:					
Raising funds	8	75,639	-	75,639	26,005
Charitable activities	9	215,667	17,116	232,783	22,170
Other	10	607,550	149,571	757,121	249,603
Total		898,856	166,687	1,065,543	297,778
Net gains on investments		-	-	-	-
Net income	11	31,065	(24,002)	7,063	65,082
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		31,065	(24,002)	7,063	65,082
Other gains and losses					
Net movement in funds		31,065	(24,002)	7,063	65,082
Reconciliation of funds:					
Total funds brought forward		290,409	24,002	314,411	146,244
Total funds carried forward		321,474	-	321,474	211,326

Reconnect SCIO
 Summary Income and Expenditure Account
 for the period ended 1 October 2024

	2024 £	2023 £
Income	1,068,551	362,843
Interest and investment income	4,055	17
Gross income for the period	<u>1,072,606</u>	<u>362,860</u>
Expenditure	1,022,801	279,512
Interest payable	72	551
Depreciation and charges for impairment of fixed assets	42,670	17,715
Total expenditure for the period	<u>1,065,543</u>	<u>297,778</u>
Net income before tax for the period	<u>7,063</u>	<u>65,082</u>
Net income for the period	<u><u>7,063</u></u>	<u><u>65,082</u></u>

Reconnect SCIO
Balance Sheet
at 1 October 2024

Charity No.	SC048076	Notes	2024 £	2023 £
Fixed assets				
	Tangible assets	13	137,945	110,530
	Investments	14	28,900	28,900
			<u>166,845</u>	<u>139,430</u>
Current assets				
	Stocks	15	36,304	-
	Debtors	16	69,869	18,973
	Cash at bank and in hand		100,301	222,039
			<u>206,474</u>	<u>241,012</u>
	Creditors: Amount falling due within one year	17	(51,845)	(66,031)
	Net current assets		<u>154,629</u>	<u>174,981</u>
	Total assets less current liabilities		<u>321,474</u>	<u>314,411</u>
	Net assets excluding pension asset or liability		<u>321,474</u>	<u>314,411</u>
	Total net assets		<u><u>321,474</u></u>	<u><u>314,411</u></u>
The funds of the charity				
	Restricted funds	18		
	Restricted income funds		-	24,002
			<u>-</u>	<u>24,002</u>
	Unrestricted funds	18		
	General funds		321,474	290,409
			<u>321,474</u>	<u>290,409</u>
	Reserves	18		
	Total funds		<u><u>321,474</u></u>	<u><u>314,411</u></u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 10 June 2025

And signed on its behalf by:

P. SNEDDON
Trustee
10 June 2025

Reconnect SCIO
Statement of Cash flows
for the period ended 1 October 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	7,063	65,082
Adjustments for:		
Depreciation of property, plant and equipment	42,670	17,714
Dividends, interest and rents from investments	(9,825)	(17)
Increase in stocks	(36,304)	-
Increase in trade and other receivables	(50,896)	(11,910)
(Decrease)/Increase in trade and other payables	(9,776)	24,278
Net cash (used in)/provided by operating activities	<u>(57,068)</u>	<u>95,147</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(70,085)	(44,653)
Dividends, interest and rents from investments	9,825	17
Net cash used in investing activities	<u>(60,260)</u>	<u>(44,636)</u>
Cash flows from financing activities		
Repayment of borrowings	(4,410)	(602)
Net cash used in financing activities	<u>(4,410)</u>	<u>(602)</u>
Net (decrease)/increase in cash and cash equivalents	(121,738)	49,909
Cash and cash equivalents at the beginning of the period	222,039	201,030
Cash and cash equivalents at the end of the period	<u>100,301</u>	<u>250,939</u>
Components of cash and cash equivalents		
Cash and bank balances	100,301	222,039
	<u>100,301</u>	<u>222,039</u>

for the period ended 1 October 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Reconnect SCIO

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	20% Straight Line
Theatre Equipment	20% Straight Line
Motor Vehicles	20% Straight Line
Fixed Assets	20% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Charitable activities	194,692	94,471	289,163
Other trading activities	73,680	-	73,680
Investments	17	-	17
Total	<u>268,389</u>	<u>94,471</u>	<u>362,860</u>
Expenditure on:			
Raising funds	26,005	-	26,005
Charitable activities	1,050	21,120	22,170
Other	97,169	152,434	249,603
Total	<u>124,224</u>	<u>173,554</u>	<u>297,778</u>
Net income	<u>144,165</u>	<u>(79,083)</u>	<u>65,082</u>
Net income before other gains/(losses)	144,165	(79,083)	65,082
Other gains and losses:			
Net movement in funds	<u>144,165</u>	<u>(79,083)</u>	<u>65,082</u>
Reconciliation of funds:			
Total funds brought forward	146,244	103,085	249,329
Total funds carried forward	<u>290,409</u>	<u>24,002</u>	<u>314,411</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Theatre Sales	648,322	-	648,322	194,442
Capital Grant	-	-	-	42,039
Covid Grants	-	-	-	6,156
Revenue Grants	-	142,685	142,685	46,526
	<u>648,322</u>	<u>142,685</u>	<u>791,007</u>	<u>289,163</u>

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bar Sales	271,774	271,774	73,680
	<u>271,774</u>	<u>271,774</u>	<u>73,680</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
	4,055	4,055	17
	<u>4,055</u>	<u>4,055</u>	<u>17</u>

7 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
	5,770	5,770	-
	<u>5,770</u>	<u>5,770</u>	<u>-</u>

8 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Bar Sales	75,639	75,639	26,005
	<u>75,639</u>	<u>75,639</u>	<u>26,005</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Theatre Sales	215,667	17,116	232,783	22,170
<i>Governance costs</i>				
	<u>215,667</u>	<u>17,116</u>	<u>232,783</u>	<u>22,170</u>

10 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank loan and overdraft interest payable	72	-	72	551
Employee costs	387,193	54,541	441,734	184,614
Motor and travel costs	4,921	-	4,921	4,047
Premises costs	70,593	71,530	142,123	20,693
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	19,170	23,500	42,670	17,715
General administrative costs	103,991	-	103,991	15,711
Legal and professional costs	21,610	-	21,610	6,272
	<u>607,550</u>	<u>149,571</u>	<u>757,121</u>	<u>249,603</u>

11 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets ex gratia payment details	42,670	17,715

12 Staff costs

	2024	2023
Salaries and wages	348,566	47,002
Social security costs	17,559	5,280
Pension costs	4,367	-
	<u>370,492</u>	<u>52,282</u>

No employee received emoluments in excess of £60,000.

13 Tangible fixed assets

	Land and buildings	Theatre Equipment	Motor Vehicles	Fixed Assets	Total
	£	£	£	£	£
Cost or revaluation					
At 2 April 2023	86,154	17,343	2,995	40,631	147,123
Additions	5,604	10,364	35,649	18,468	70,085
At 1 October 2024	<u>91,758</u>	<u>27,707</u>	<u>38,644</u>	<u>59,099</u>	<u>217,208</u>
Depreciation and impairment					
At 2 April 2023	24,435	3,153	749	8,256	36,593
Depreciation charge for the year	18,769	5,077	9,016	9,808	42,670
At 1 October 2024	<u>43,204</u>	<u>8,230</u>	<u>9,765</u>	<u>18,064</u>	<u>79,263</u>
Net book values					
At 1 October 2024	<u>48,554</u>	<u>19,477</u>	<u>28,879</u>	<u>41,035</u>	<u>137,945</u>
At 1 April 2023	<u>61,719</u>	<u>14,190</u>	<u>2,246</u>	<u>32,375</u>	<u>110,530</u>

14 Investments

	Other investments - Unlisted	Total
	£	£
Cost or revaluation		
At 2 April 2023	28,900	28,900
At 1 October 2024	<u>28,900</u>	<u>28,900</u>
Net book values		
At 1 October 2024	<u>28,900</u>	<u>28,900</u>
At 1 April 2023	<u>28,900</u>	<u>28,900</u>

15 Stocks

	2024	2023
	£	£
Raw materials and consumables	36,304	-
	<u>36,304</u>	<u>-</u>
Carrying value analysed by activities		
	2024	2023
	£	£
Bar Sales	36,304	-
	<u>36,304</u>	<u>-</u>

16 Debtors

	2024	2023
	£	£
Trade debtors	57,681	16,731
VAT recoverable	12,188	2,242
	<u>69,869</u>	<u>18,973</u>

Reconnect SCIO
Notes to the Accounts

17 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Other loans	19,988	24,398
Trade creditors	24,558	9,203
Other taxes and social security	1,310	5,439
Other creditors	5,989	26,991
	<u>51,845</u>	<u>66,031</u>

18 Movement in funds

	At 2 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 1 October 2024 £
Restricted funds:					
Restricted income funds:					
West Lothian Council	14,403	-	(14,403)	-	-
Scotland on Tour	6,156	-	(6,156)	-	-
Corra	5,156	-	(5,156)	-	-
Creative Scotland	(1,713)	15,575	(13,862)	-	-
Voluntary Sector Gateway	-	3,610	(3,610)	-	-
West Lothian	-	100,000	(100,000)	-	-
Community Choices (WLC)	-	23,500	(23,500)	-	-
<i>Total</i>	<u>24,002</u>	<u>142,685</u>	<u>(166,687)</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General funds	290,409	929,921	(898,856)	-	321,474
Total funds	<u>314,411</u>	<u>1,072,606</u>	<u>(1,065,543)</u>	<u>-</u>	<u>321,474</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

West Lothian Council	Refurbishment of Theatre Buildings
Scotland on Tour	Supporting Emerging Artists Post-Covid
Corra	Inclusive Theatre Access Community Tickets
Creative Scotland	Community Development Projects and Professional Theatre Programing
Voluntary Sector Gateway	Mental Health and Wellbeing Fund
West Lothian	Cover Revenue Costs of New Theatre
Community Choices (WLC)	Community Choices

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	66,565	71,380	137,945
Investments	28,900	-	28,900
Net current assets	137,451	17,178	154,629
	<u>232,916</u>	<u>88,558</u>	<u>321,474</u>

20 Reconciliation of net debt

	At 2 April 2023	Cash flows	At 1 October 2024
	£	£	£
Cash and cash equivalents	222,039	(121,738)	100,301
	<u>222,039</u>	<u>(121,738)</u>	<u>100,301</u>
Borrowings	(24,398)	4,410	(19,988)
	<u>(24,398)</u>	<u>4,410</u>	<u>(19,988)</u>
Net Debt	<u>197,641</u>	<u>(117,328)</u>	<u>80,313</u>

Reconnect SCIO
Detailed Statement of Financial Activities
for the period ended 1 October 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Charitable activities				
Theatre Sales	648,322	-	648,322	194,442
Capital Grant	-	-	-	42,039
Covid Grants	-	-	-	6,156
Revenue Grants	-	142,685	142,685	46,526
	<u>648,322</u>	<u>142,685</u>	<u>791,007</u>	<u>289,163</u>
Other trading activities				
Bar Sales	271,774	-	271,774	73,680
	<u>271,774</u>	<u>-</u>	<u>271,774</u>	<u>73,680</u>
Investments				
	4,055	-	4,055	17
	<u>4,055</u>	<u>-</u>	<u>4,055</u>	<u>17</u>
Other				
	5,770	-	5,770	-
	<u>5,770</u>	<u>-</u>	<u>5,770</u>	<u>-</u>
Total income and endowments	929,921	142,685	1,072,606	362,860
Expenditure on:				
Costs of other trading activities				
Bar Sales	75,639	-	75,639	26,005
	<u>75,639</u>	<u>-</u>	<u>75,639</u>	<u>26,005</u>
Total of expenditure on raising funds	75,639	-	75,639	26,005
Charitable activities				
Theatre Sales	215,667	17,116	232,783	22,170
	<u>215,667</u>	<u>17,116</u>	<u>232,783</u>	<u>22,170</u>
Total of expenditure on charitable activities	215,667	17,116	232,783	22,170
Other expenditure				
Bank loan and overdraft interest payable	72	-	72	551
	<u>72</u>	<u>-</u>	<u>72</u>	<u>551</u>
Employee costs				
Salaries/wages	308,897	39,669	348,566	47,002
Employer's NIC	16,535	1,024	17,559	5,280
Pension costs	4,367	-	4,367	-
Staff entertainment	1,018	-	1,018	1,366
Staff training	7,388	-	7,388	7,064
Temporary staff	48,988	13,848	62,836	123,902

Reconnect SCIO
Detailed Statement of Financial Activities

	387,193	54,541	441,734	184,614
Motor and travel costs				
Vehicles - General costs	3,171	-	3,171	905
Travel and subsistence	1,750	-	1,750	3,142
	4,921	-	4,921	4,047
Premises costs				
Rent	10,606	-	10,606	6,416
Light, heat and power	1,094	352	1,446	190
Premises cleaning	16,692	178	16,870	2,626
Premises repairs and maintenance	42,201	71,000	113,201	8,086
Other premises costs	-	-	-	3,375
	70,593	71,530	142,123	20,693
General administrative costs, including depreciation and amortisation				
Depreciation of Theatre Equipment	-	-	-	-
Depreciation of Motor Vehicles	-	-	-	-
Depreciation of Fixed Assets	19,170	23,500	42,670	17,715
Bank charges	6,989	-	6,989	506
Equipment expensed	5,296	-	5,296	-
Equipment repairs and maintenance	10,554	-	10,554	-
General insurances	8,181	-	8,181	1,426
Postage and couriers	18	-	18	11
Software, IT support and related costs	6,703	-	6,703	4,081
Stationery and printing	5,507	-	5,507	1,088
Subscriptions	19,729	-	19,729	2,755
Sundry expenses	35,541	-	35,541	3,505
Telephone, fax and broadband	5,473	-	5,473	2,339
	123,161	23,500	146,661	33,426
Legal and professional costs				
Audit/Independent examination fees	918	-	918	1,164
Accountancy and bookkeeping	9,767	-	9,767	-
Consultancy fees	5,747	-	5,747	3,300
Other legal and professional costs	5,178	-	5,178	1,808
	21,610	-	21,610	6,272
Total of expenditure of other costs	607,550	149,571	757,121	249,603
Total expenditure	898,856	166,687	1,065,543	297,778
Net gains on investments	-	-	-	-
Net income	31,065	(24,002)	7,063	65,082

Reconnect SCIO
Detailed Statement of Financial Activities

Net income before other gains/(losses)	31,065	(24,002)	7,063	65,082
Other Gains	-	-	-	-
Net movement in funds	31,065	(24,002)	7,063	65,082
Reconciliation of funds:				
Total funds brought forward	290,409	24,002	314,411	146,244
Total funds carried forward	321,474	-	321,474	211,326

Signed By

P SNEDDON

Date Signed	2025-06-12 15:09:38
Email	Pete@reconnectregalbatgate.com
Printed Name	p sneddon
IP Address	151.2.196.111
Browser User Agent	Mozilla/5.0 (Macintosh; Intel Mac OS X 10_15_7) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/15.5 Safari/605.1.15
Name of signatory	Peter Sneddon