



THE BRUNTON THEATRE TRUST

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

For the year ended 31 March 2020

Charity No SC022422

**WHITELAW WELLS
Chartered Accountants**

GLASGOW

EDINBURGH

NORTH BERWICK

BRUNTON THEATRE TRUST
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2020

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BRUNTON THEATRE TRUST

TRUSTEES' REPORT

For the year ended 31 March 2020

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2020.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INTRODUCTION

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

In 2019/20 The Brunton presented a programme of 302 (275 2018/19) artistic events and screenings in the Theatre and in Venues 1 and 2 including both amateur and professional performances. The programming included orchestral concerts from the Scottish Chamber Orchestra and Royal Northern Sinfonia. This programming was presented with financial support from Creative Scotland in order to respond to the demand for high quality orchestral concerts for the enjoyment and enrichment of audiences. Linked to the classical programming was the work of the Arts Service's YMI (Youth Music Initiative) programme which gave further opportunities for BTT to reach younger and more diverse audiences and support concerts for young people with Charades and the National Youth Choir of Scotland (NYCoS).



The classical lunchtime concerts, with the option of a sandwich lunch, continued to develop our audiences for classical music. This programme worked with the Bistro to provide catering. The rest of the music programme encompassed a range of music genres from rock and pop through country

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to Scottish traditional, offering audiences a wide choice. A partnership with the Council's Satire Festival enabled BTT to offer 2 high quality music evenings as part of the overall Festival.

In 2019/20 the Dance programme presented a wide range of contemporary dance companies linked to an education and outreach programme co-ordinated by our Dance Artist. Dance companies delivered dance workshops for the East Lothian Youth Dance Company who also attended dance performances at the theatre. This strand of the programme was supported by a Project grant from Creative Scotland. One of the Brunton's resident companies, Room to Manoeuvre, presented a programme of successful dance workshops in primary schools prior to a street dance event in Venue 1.



In addition, The Brunton worked in partnership with choreographers and North Light Arts to present Bodies of Water at the West Barns Hall. This interactive dance piece was part of a national tour.

The theatre programme during 2019/20 offered a wide range of work from established companies as well as more emerging companies and also presented outdoor theatre for families in successful partnership with the National Trust for Scotland at Inveresk Lodge Gardens for the 2019 Edinburgh Fringe Festival.

The Brunton continued its partnership with Wonder Fools Theatre Company to support them to present a re-run of their successful and popular play at Prestonpans Town Hall about the involvement of residents from Prestonpans in the Spanish Civil War. The company delivered drama workshops in secondary schools and with our youth theatre groups to enable young people to explore the themes of the play and cultural heritage before attending the performance which received excellent reviews in the press

'there is a special thrill in seeing the play performed, this week, in Prestonpans Town Hall' – The Scotsman

'Wonder Fools is a young company with view of the world that gives hope for the future. It is utterly fitting that this heartfelt, worthy show that harks back to days of agitprop theatre, gets to the heart of community by holding its première in the home town of these four men.' – Edinburgh Guide



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During 2019/20 the programme for children and young people offered work for early years as well as families and older children. Our partnership with Imagine (Scottish Children's Festival) continued and brought high quality children's theatre to Musselburgh for the enrichment and enjoyment of young audiences while enabling the venue to be part of a national Festival.

Brunton Theatre Trust's (BTT) resident children's theatre company, Catherine Wheels, took performances into East Lothian schools as part of the Theatre n Scottish Schools initiative which enabled wider access to the theatre programme. This further supported health and well being outcomes through participation in creative learning.

In 2019/20 the film and live screening programme at the Brunton continued to attract audiences. The film programme brought popular new releases to the venue while the Live screening programme worked with the National Theatre and Royal Opera House to bring high quality performances to audiences in Musselburgh.

In 2019/20 the Brunton worked again in partnership with the Lammermuir Festival to bring high quality opera to Musselburgh. This enabled the Trust to deliver a wider programme and to reach out to new and more diverse audiences.

BTT again collaborated with East Lothian Council to present the large scale Hogmanay event for families on the 31st December 2019, with financial support from Event Scotland. This event provided high quality, low cost activities to enable younger children and their families to participate in a family friendly event to celebrate Hogmanay. The event was highly successful with all activities selling out in advance of the date.



In 2019/20 the youth theatre programme offered opportunities for young people to learn new skills and have fun within a creative environment. The work of the youth theatre groups was celebrated at a showcase event in venue 1 and enabled the young people to perform for family and friends in a supportive and friendly environment.

The aim of the work presented by BTT is to provide a widely accessible programme for the enrichment and enjoyment of audiences and participants. Projects are undertaken that encourage

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harder to reach groups to engage with the work presented and the associated creative learning and arts development programmes enable participants to learn new skills whilst exploring a range of themes and issues.

OBJECTIVES AND ACTIVITIES

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

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

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

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

The Brunton's creative learning/ arts development programme enables participants to learn new skills and explore themes and issues in a supportive environment.

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

The strategies for achieving the objectives are outlined below:

- The provision a comprehensive annual programme of performing arts performances in the Brunton venue and at other venues in the county.
- Offering an associated participatory programme (e.g. creating learning projects, arts development activities, youth arts) to enable exploration of themes and concepts and build new skills and confidence.
- The promotion and marketing of the above work to the widest possible public and to target areas where there is low uptake or there are barriers to involvement.
- Ensuring that associated services in the Brunton venue ie Bistro, Bar etc are provided to the highest standard and use local produce where ever possible in order to support the local economy.
- Making the Brunton venue available for local performing arts groups to hire and to support these groups to present their performances to the highest standard in order to build their skills and experiences in the performing arts.
- Keeping ticket prices at a competitive level to encourage audiences and participants to attend and to offer concessionary ticket prices for key groups.

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

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The activities that are used to deliver the objectives of BTT are outlined in detail below.

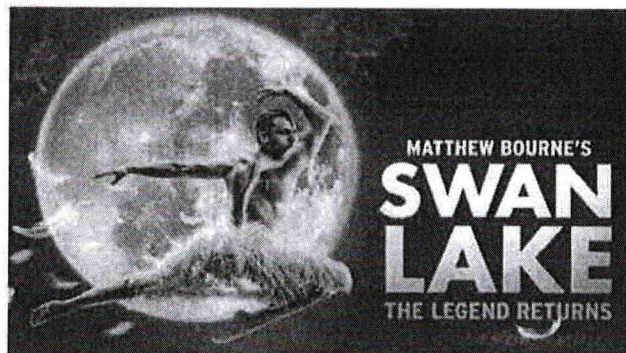
ACHIEVEMENTS AND PERFORMANCE

Programme 2019/20

During 2019/20 the Covid – 19 pandemic affected the programme at the end of March 2020. 9 performances in total were either cancelled or rescheduled until a later date. This impacted on income and attendance figures. However the impact was relatively minor and was offset by higher than targeted income from the remaining programme.

A wide programme was presented at The Brunton by visiting professional producing companies. The companies were chosen for inclusion in the programme based on consideration of the content of the shows they were offering in relation to the target audience, the quality of their previous work and feedback from audience members. A balanced programme of performances was curated to meet and extend the interests and aspirations of the audiences. These selected performances and screenings totalled 236 (2018/19: 236) and resulted in a total attendance of 52,564 67% (2018/19: 52,111 or 70%) of The Brunton's total capacity per performance. The total gross ticket income from these performances was £761,470 (2018/19: £706,854). This outcome was due to the quality and diversity of programme offered and the development of additional and more commercial/popular work.

There were 61 Panto performances, 29 drama, 8 dance, 71 music, 19 children's theatre, 4 comedy, 4 events and 51 film screenings including live screenings (2018/19: 62 Panto performances, 20 drama, 7 dance, 74 Music, 20 children's theatre, 3 comedy and 45 film screenings).



"Absolutely fantastic, great venue, great shows, real gem of a place." (Audience review Facebook).

"Great venue, fantastic shows and the staff are incredibly friendly and helpful. Well worth a visit and why not enjoy a cup of tea & a slice of cake in the cafe while you wait!!" (Audience review, Google)

Resident Companies

Two resident companies are based at The Brunton. Catherine Wheels Theatre Company produces theatre work for children, presented in the theatre and in primary schools. Tony Mills and his dance company, Room 2 Manoeuvre, planned to present a street dance / hip hop event in venue 1 with an

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extensive programme of associated dance workshops for primary school pupils. However to enable more development time, this project was moved into 2020/21.

The work of both companies support the creative learning outcomes of the BTT and the learning outcomes for the schools following Curriculum for Excellence experiences and outcomes, while enabling young people to participate in high quality performing arts activities.



Pantomime

BTT again this year produced its own pantomime, Cinderella. Due to the success of the 2018/19 panto, the same writer/director and designer were commissioned for 2019/20. The panto was very well received and exceeded targets. The pantomime company rehearsed at the Theatre's base in Musselburgh and the dates of the run were more or less consistent with the previous year.

Producing the panto in house enables the staff to be part of the creative process and to ensure that the production is presented to a high standard.

Groups of local children provided 4 teams of dancers. The production was successful and achieved good feedback from audiences. During the Panto run in the theatre, 61 performances were presented (2018/19: 62). The show received critical acclaim in the press. Audience attendance increased on the previous year. The audience attendance was 17,106 (2018/19: 16,047), which represented 95% (2018/19: 87%) of capacity. The income from ticket sales was £217,150 (2018/19: £191,174). Merchandise was sold at each performance and resulted in a gross income of £4,126 (2018/19 £5,269).



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"[We] absolutely love coming to the Brunton Panto and this is an amazing experience for our children who rarely get to visit the theatre. We loved the visual support leaflet you sent to us for children with ASD and found this really supported them with what to expect." School review 2019

"And from start to finish, the audience participation is loud, joyous, and beautifully cranked up by Binnie's excellent cast, which also includes a chorus of half a dozen groovy young dancers and singers from youth theatre groups in the area, playing a key role in this vital celebration both of the much-loved Honest Toun itself, and of the pure joy of panto, this Christmas, and always." The Scotsman, Joyce McMillan

Community Performing Arts Groups

The Theatre hosts performances from local performing arts companies that hire the Theatre. During the year, the Theatre hosted 57 performances (2018/19: 54 performances) from local voluntary groups. The income from these events was £84,898 (2018/19: £73,345) and attendance was 11,553 (2018/19: 9,927), which represented 69 % (2017/18: 63 %) of capacity.



Impact of BTT's Programme

BTT carefully selects its programme and associated participatory activities with the aim of entertaining and enriching its audiences and participants. Feedback is collected from audiences and the postcodes of attenders is analysed. This information is used to ensure that we are providing the highest quality of work and reaching the widest possible audience.

Following analysis of audiences in 2018/19, BTT ensured that the programme offered was accessible and relevant to the needs and aspirations of the community. The Brunton worked in partnership with the Theatre in Scottish Schools, to deliver performances linked to curricular outcomes in schools in key locations. The aim was to develop connections between the Brunton, the artistic programme and the curriculum. Feedback from this programme was very encouraging and planning is underway for a future collaboration in 2020/21.

BTT also works closely with Council services to deliver activities that support Council outcomes and assist with ensuring that the widest possible audience is able to engage with the activities and to derive benefits from participation including social, health and wellbeing.

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The Brunton is a thriving arts facility with excellent facilities rooted in the local community and delivers a programme that offers high quality artistic experiences for audiences and participants.

During 2019/20, 2 new partnerships were established - with the Edinburgh International Jazz and Blues Festival and the Edinburgh Book Festival, to further extend the reach and impact of the programme.

Ticket Prices

Ticket prices for the year increased apart from dance and classical, where audiences required to be developed in order to remove any barriers to attendance. Ticket prices for screenings (apart from ROH Live) were also kept at the same price to assist with audience development campaigns. Peak and off peak tickets were again offered for Panto as this has proved successful in recent years. The ticket prices were discounted for specific groups to enable the Theatre to be as accessible as possible. Ticket prices were as follows:

Theatre	Adult £14.50 (£14.00)*	Under 18s £8.50 (£8.50)*	Concessions £12.00 (£12.50)*
Dance	Adult £12.50 (£12.00)	Under 18s £8.50 (£8.50)	Concessions £10.50 (£10.00)
Music			
Rock and pop	Adult £21.00 - £32.00 (£21.00 - £43.00)	Under 18s N/A	Concessions £19.00 - £24.00 (£19.00 - £22.00)
Jazz and Traditional	Adult £18.00 (£17.00)		Concessions £16.00 (£15.00)
Classical	Adult £20.00 (£20.00)	£5 - £10 students	Concessions £18.00 (£18.00)
Comedy	Adult £18.50 (£18.50)	Under 18s N/A	Concessions £16.50 (£16.50)
Children's Theatre	Adult and Child £18.00 (£18.00)	Family £34 (£34)	
Pantomime	Adult £20.00 (peak) (£19.50) Adult £18.00 (off peak) (£17.50)	Family £71 (peak) (£86) Family £63 (off peak) (£60)	Concessions £17.00 (peak) (£16.00) Concessions £15.00 (off peak) (£14.00)
Films	All tickets £8.00 (£8.00) Concessions £7.00 (£7.50)		ROH Live £16 £15) £13.50 (£12.50) concessions NT Live £13.50 (£13.50) £11.50 (£11.50) concessions

*(Figures in brackets represent 2018/19 prices)

Creative Learning

The Theatre has a creative learning programme which complements the professional performance programme. In partnership with East Lothian Council, the programme at the Theatre links to schools and communities through a programme of projects and workshops. This programme has been developed in consultation. The programme supports many curricular areas and enables the theatre to target activities in key areas and engage with key stakeholders in the community.

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Participants derive many benefits from participating in the high quality programme that is offered – activities are designed to be accessible, fun, entertaining and enriching. Activities also offer progression for young people interested in developing new skills in performing arts.

During the year the Brunton in association with its visiting companies programme offered 41 performances and education / outreach workshops for Nursery and Primary age children. Performances in schools engaged with a total number of 1,050 pupils. This provided young people in East Lothian with opportunities to engage with a range of drama and dance companies to extend their learning and development while supporting A Curriculum for Excellence. Performances and programmes take place both in school and in the theatre.

The Primary School performances and workshops were presented by Catherine Wheels Theatre Company and the Theatre in Scottish Schools programme.



In addition, we worked in partnership with Imagine to present performances as part of the International Children Festival and with the Puppet Animation Festival to deliver performances as part of the annual Festival programme.

In addition, the Brunton worked with the YMI (Youth Music Initiative) team to deliver music activities linked to performances at The Brunton.

For the secondary schools, the performances and workshops were delivered by Wonder Fools Theatre Company.



Supporting a Youth Theatre group is part of the successful development of a coherent and relevant programme of activities for children and young people. The existence of such a group actively supports the Trust and ELC's policies on expressive arts, health and well-being and social inclusion.

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The Brunton Youth Theatre meets weekly to engage in a range of theatre arts workshops and projects. The current programme consists of a wide range of weekly creative workshops with visiting specialists plus the opportunity to perform in productions presented by the Youth Theatre on The Brunton stage and additional sharings in a studio setting. Once a year a showcase event is held in Venue 1 when all youth theatre groups come together to perform for family and friends.

Youth Theatre Groups and the Brunton Players group performed a range of theatre pieces on the main stage at Brunton Theatre. The groups also participated in the annual Youth Theatre Showcase presented in Venue 1 in June each year. Funding for Youth Theatre activities comes from subscriptions paid by participants and ticket sales for Youth Theatre performances.

The Numbers attending the Brunton Players reduced due to various reasons during 2019/20 and a recruitment campaign and review of the group is underway.



In 2019/20, the total number of people participating in the Brunton Youth Theatre over the year was:

Group	Number (2020/21)	Number (2018/19)
5 – 7 years	15	10
8 -12 years	26	26
12 – 14 years	12	8
15 – 18 years (Seniors)	13	12
Brunton Players (adult)	5	10
8- 12 years (new group)	8	0
Total	79	66

Marketing

The successful marketing and promotion of The Brunton is vital if the programming is to flourish, existing audiences are to be maintained and new audiences attracted. Marketing analysis is essential to ensure objectives are reached and that BTT's programme remains as fully accessible as possible.

Using SMART objectives, sustainable strategies are created in response to BTT's business objective, to develop audiences for performances and outreach and education programmes across the target demographic.

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Monitoring and reporting is carried out in house, utilising the ticketing system reporting module. The go live of The Brunton's new ticketing system in March 2019 has enabled further analysis to be undertaken to build audiences and provide greater opportunities for maximising income through e-marketing campaigns. 2020/2021 plans include installing Audience Finder to enable national benchmarking of audience behaviour as well as the use of Mosaic profiling in order to better understand audiences and target marketing at defined segments of attenders and non attenders. This is work that was previously conducted in partnership with Culture Republic, a Scottish audience development agency that folded in 2018.

Audience feedback is collated via research projects and social media interaction as well as utilising Google reviews and Trip Advisor. This data provides a focus for marketing activities and key performance indicators against which to evaluate outcomes. Evaluating activity against identified targets and feeding this back into the marketing information system informs future decision making.

Digital marketing practices are embedded across all campaigns with online advertising, social media interaction, e-newsletters and website development all part of this. 2019/2020 saw the introduction of Instagram to the social media platforms used by team. Instagram is a highly visual platform with a younger demographic of user than Facebook and Twitter. Social media is used to engage with stakeholders and online influencers as well as potential and actual attenders.

The marketing team works collaboratively with resident and visiting companies to develop repeat audiences for their work, as well as working with outreach and education colleagues to support their activities and develop appropriate strategies.

The team work collaboratively with other organisations such as East Lothian Tourism Attractions Group to develop joint marketing strategies.

Restaurant/Bistro

BTT provides a restaurant/bistro service at the Brunton, which is available on all performance nights and during the day Monday to Saturday. The restaurant is leased to Zandra Borthwick and Norma Buchan, who operate under the trading name of 'The Bistro at the Brunton Theatre'.

During 2019/20, the Theatre management worked with the Bistro to present pre-theatre suppers and performance-and-meal packages, which were well received. In 2019/20, the classical concert and lunch linked packages also continued to be popular. In addition interactive performances of "Silence in Court " were presented in Venue 2 cabaret style with a pre performance lunch or supper.

FINANCIAL REVIEW

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

In 2019/20 the Trust continued to operate in a challenging economic environment but managed to increase income from their ticket and cafe sales from the previous year. BTT's earned income from ticket sales, merchandise, hires, bars and catering represented 68% of the total income for the Trust (2019: 65%). The Trust's other main source of income is the annual contract payment from East Lothian Council which was maintained at the same level in 2019/20. The Council also continued with

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an additional payment of £24k p.a. to assist the Trust to develop its film and music programming. This, coupled with the continued expansion of the programming in Venues 1 & 2 and keeping a tight rein on operating costs resulted in an operating surplus (excluding depreciation) on general funds of £144,496 (2019: surplus of £50,141).

Going forward, the Trust is working with the management team to devise a programme for 2020/21 for presentation once there is an exit strategy announced for the lockdown period due to Covid-19. The Trust is following Government guidance and is planning to present a smaller scale programme to smaller audiences and also present work to view online. This reduction in business will have a negative impact on income and the Trust is reviewing its reserves policy, seeking additional external funding and entering into discussions with the Council in order to navigate through this difficult time.

Reserves policy

The Trust's current reserves policy is that the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be equivalent to three months of the resources expended, which equates to c. £364k. This level was set to reflect the Trustees' view that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The unrestricted general fund represents the free reserves of the charity arising from past operating results.

In 2009/10, a significant cut in the contract payment from ELC led the Trust to have to draw on reserves to fund core activities. As a result the general funds at the end of 2009/10 fell from £384k to £74k. Since then the Trust has rebuilt its reserves and the balance at the end of 2019/20 stands at £533k (2019: £389k). In addition, the Trust holds unrestricted designated funds amounting to £78k (2019: £91k) and restricted funds amounting to £nil (2019: £nil), bringing total funds to £611k (2019: £480k).

The Trust will review its reserves policy for 2020/21 to respond to the impact of Covid-19 and ensure that the activities of the Charity will continue in some form after lockdown eases. Allocating some of the reserves to support this challenging period is in line with good practice laid down by regulators and will be undertaken through discussion with East Lothian Council, careful consideration of the programme to be presented, following socially distanced protocols and with reduced income and expenditure targets.

Risk management

Insurance and risk management services are provided by East Lothian Council (ELC). In August 2008, ELC commissioned Gallagher Bassett to carry out a review of the major risks facing BTT. Their report was circulated to the Trustees and a review of the insurance arrangements was undertaken. The Council's recommendation is that the next full review should be carried out within 5 years. A Finance and Risk Management sub-committee was established to make recommendations on risk management to the Trust but completion of the Risk Register is pending subject to agreement with the Council on services to be provided by the Trust. The Trust will create a Risk Register and a strategic plan to mitigate identified risks once the future direction of the Trust is established.

In the interim the Trust has identified 3 main risk areas.

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Income generation is a principal risk factor for the Trust and risks associated with raising sufficient income to deliver the aims of the Trust have been explored through the creation of a Finance and Income Generation sub committee. There are 3 main areas of risk in relation to income generation are:

Reduction in annual payment from East Lothian Council.

This annual payment is crucial to the effective delivery of services on behalf of the Council for the residents of East Lothian and a reduction would have a significant impact on the delivery of the services provided.

The Trust has entered into discussions with East Lothian Council regarding arrangements to support the Trust through the financial impact of Covid-19 on the ability to generate earned income from charitable activities to offset expenditure. The Trust is also in discussion with the Council about the future level of funding and the services to be provided. The Trust is devising an income generation strategy with the aim of diversifying its income strands.

Reduction in project grant income from Creative Scotland.

This would impact on the breadth of programme presented and the Brunton's role as a key receiving house in the Scottish cultural landscape.

The Trust is committed to providing an accessible, entertaining yet thought provoking programme to deliver high quality artistic experiences for audiences and participants. The Trust has entered into discussions with Creative Scotland regarding funding opportunities to support the Trust following the impact of Covid-19 on the ability of the Trust raise income from charitable activities and to present a full programme of performing arts during 2020-21.

Reduction in earned income from ticket sales and bars.

Earned income is the largest percentage of the Trust's income and a reduction in the ability to generate sufficient funds from ticket sales and bars would impact on programming which would prove detrimental to the cultural aims of the organisation. Due to Covid -19 , the Trust is preparing plans for a vastly reduced programme for 2020/21 which follow the Scottish Government guidance on physical distancing. The impact on earned income will be substantial.

The Trust will develop its 2020-21 plan in consultation with East Lothian Council to ensure the continuance of The Brunton and its programme during these challenging times.

PLANS FOR FUTURE PERIODS

2019/20 was an interesting year for the Trust as it continued discussions with the Council to explore the future delivery of services for ELC by BTT.

The Trust explored using additional reserves in order to support capital projects necessary for the improvement of the Brunton with the proviso that their reserves policy will not be adversely affected by this work.

However the Covid-19 pandemic will impact adversely on the Brunton and the Trustees are actively involved in supporting grant applications to external bodies to enable The Brunton to continue while it emerges from closure and presents a smaller scale programme.

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The key short term aim of BTT over the next year is therefore to continue to provide its high quality programme of performing arts for the benefit of audiences and participants and to support this with associated activities. However due to the Government guidelines around Covid-19, this aim will be delivered live in a much smaller scale and also in a digital format. This will enable the Brunton to continue as the key performing arts venue in the South East of Scotland, aiming to meet the needs and aspirations of community members throughout challenging times.

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

2020/21 will also see the continuation of discussions with ELC regarding the proposed transfer of services from ELC to BTT. On conclusion of these discussions, Trustees will prepare a new business plan for the organisation which will set out their vision and operational plan, including fundraising activities for the following 5 years.

Long term aims for the Trust will include the implementation of an income generation strategy, an expansion of the current artistic service provided through The Brunton subject to the new SLA with East Lothian Council and the recruitment of new Trustees with the skills required to enhance the functions of the Board.

Going concern

The financial statements are prepared on a going concern basis as the trustees believe that the organisation will have sufficient funds to meet its ongoing financial obligations for at least twelve months from the signing of these financial statements. In making this assessment the trustees accept this is dependent upon the level of funding which is generated to meet the core costs of the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of trustees

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

The Trustees give their time to Trust matters on a voluntary basis. Trustees attend monthly meetings of the Trust in order to support the work of the staff team and to further the organisational aims.

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The commitment of Trustees is further demonstrated through their attendance at key performances at the Brunton throughout the year.

Trustee's induction and training

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

Organisational structure

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

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

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



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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Brunton Theatre Trust
Charity registration number	SC022422
Operational address	Ladywell Way Musselburgh East Lothian EH21 6AA
Board of Trustees	
Michael Stitt	(Chair)
Sarah Allen	
Richard Butt	
Kate Dick	(resigned 5 March 2020)
Councillor Andrew Forrest	
Councillor Katie Mackie	
Iris McMillan	(resigned 26 February 2020)
Steve Sadler	
Peter Brown	(appointed 18 December 2019)
Key Management Personnel	
Lesley Smith	General Manager
Rachel Menzies/ Mairead Hegarty	Marketing Manager (Jobshare)
Sharon Forbes	Box Office Manager
Jane Corrigan	Front of House Manager
Independent Auditors	
	Whitelaw Wells Statutory Auditor 9 Ainslie Place Edinburgh EH3 6AT
Financial Management	
	East Lothian Council John Muir House Haddington East Lothian EH41 3HA

BRUNTON THEATRE TRUST

TRUSTEES' REPORT

For the year ended 31 March 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

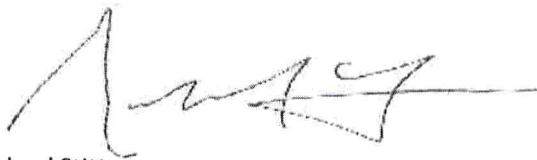
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

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

Approved by the Trustees on 7 September 2020 and signed on their behalf by:



Michael Stitt
Chairman

BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES

For the year ended 31 March 2020

Opinion

We have audited the financial statements of Brunton Theatre for the year ended 31 March 2020, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES

For the year ended 31 March 2020

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES

For the year ended 31 March 2020

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

7 September 2020

BRUNTON THEATRE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 March 2020

		Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<u>Income and endowments from:</u>					
<i>Charitable activities</i>					
Grants and donations	2	-	35,000	35,000	35,000
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		430,982	-	430,982	430,982
Admission charges		787,976	-	787,976	701,020
Room and facility hire and other sales	3	152,364	-	152,364	135,826
<i>Other trading activities</i>					
Café sales		132,836	-	132,836	117,389
Rental income		20,000	-	20,000	20,000
<i>Investments</i>					
Bank interest receivable		4,009	-	4,009	3,443
Total income		1,552,167	35,000	1,587,167	1,467,660
<u>Expenditure on:</u>					
<i>Raising funds</i>					
Catering and merchandise		55,196	-	55,196	52,104
<i>Charitable activities</i>	4	1,365,436	35,000	1,400,436	1,388,961
Total expenditure		1,420,632	35,000	1,455,632	1,441,065
Net income for the year		131,535	-	131,535	26,595
Transfers between funds		-	-	-	-
Net movement in funds for the year		131,535	-	131,535	26,595
Reconciliation of funds:					
Total funds at 31 March 2019		480,155	-	480,155	453,560
Total funds at 31 March 2020	12	611,690	-	611,690	480,155

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

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

The notes on pages 25 to 34 are an integral part of the financial statements.

BRUNTON THEATRE TRUST

BALANCE SHEET

As at 31 March 2020

	Notes	2020 £	2020 £	2019 £
Fixed Assets	8		78,257	91,218
Current Assets				
Stock		15,486		14,394
Debtors	9	681,523		548,138
Cash in hand		2,200		2,200
			699,209	564,732
Creditors: Amounts falling due within one year	10	(165,776)		(175,795)
NET CURRENT ASSETS			533,433	388,937
NET ASSETS	13		611,690	480,155
FUNDS	12			
Unrestricted			611,690	480,155
Restricted			-	-
TOTAL FUNDS			611,690	480,155

Approved by the Trustees on 7 September 2020 and signed on their behalf by:



Michael Stitt
Chairman

The notes on pages 25 to 34 are an integral part of the financial statements.

BRUNTON THEATRE TRUST

Statement of Cash Flows

For the year ended 31 March 2020

	2020	2019
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities below	(4,009)	57,640
	<hr/>	<hr/>
Cash flows from investing activities:		
Bank interest received	4,009	3,443
Purchase of tangible fixed assets	-	(61,083)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	4,009	(57,640)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	-	-
Cash and cash equivalents brought forward	2,200	2,200
	<hr/>	<hr/>
Cash and cash equivalents carried forward	2,200	2,200
	<hr/>	<hr/>
 <u>Cash and cash equivalents</u>		
Cash in hand	2,200	2,200
	<hr/>	<hr/>
 <u>Reconciliation of net income to net cash flow from operating activities</u>		
Net income for the year	131,535	26,595
(as per Statement of Financial Activities)		
<u>Adjusted for:</u>		
Depreciation charge	12,961	15,821
Bank interest received	(4,009)	(3,443)
(Increase) in stocks	(1,092)	(125)
(Increase)/decrease in debtors	(133,385)	4,950
(Decrease)/increase in creditors	(10,019)	13,842
	<hr/>	<hr/>
Net cash (used in)/provided by operating activities	(4,009)	57,640
	<hr/>	<hr/>

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of accounting

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

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

The trustees consider that there are no material uncertainties about the ability of the charity to continue as a going concern for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis.

Financial instruments

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

Income

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

- Where entitlement is not conditional on the delivery of a specific performance by the charity, donations and grants are recognised when the charity becomes unconditionally entitled to the income. Where related to performance and specific deliverables, donations and grants are accounted for as the charity earns the right to consideration by its performance.
- Income from other trading activities is recognised as earned, which is when the related services are provided.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- Investment income is included when receivable.
- The charity is grateful for volunteers and donations-in-kind, which are not recognised in the accounts as the benefit to the charity cannot be reasonably quantified.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

1. ACCOUNTING POLICIES (continued)

Expenditure

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

- Cost of raising funds comprises those staff costs associated with preparing funding applications and meeting grant monitoring requirements. This is based on a percentage estimate of the total time spend by each person on this activity.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Expenditure is charged to a particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of number of full time equivalent staff working on each project.

Fixed Assets

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

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

Stocks

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

Funds

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

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

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

1. ACCOUNTING POLICIES (continued)

Operating lease rentals

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

Volunteers and donations-in-kind

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

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Creative Scotland	-	35,000	35,000	35,000
	-	35,000	35,000	35,000

Included above is restricted income amounting to £35,000 (2019: £35,000). Unrestricted income totalled £nil (2019: £nil). All other income was unrestricted in both the current and previous years.

3. ROOM AND FACILITY HIRE AND OTHER SALES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Theatre hire and associated income:				
Brunton Youth Theatre	14,242	-	14,242	7,853
Other	80,900	-	80,900	78,686
Statutory fees	6,204	-	6,204	4,498
Room and facility hire	51,018	-	51,018	44,789
	152,364	-	152,364	135,826

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

4. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions £	Films £	Amateurs & Rentals £	Youth Theatre £	2020 Total £	2019 Total £
<u>Direct costs</u>						
Equipment and materials	696	182	202	8	1,088	503
Printing and stationery	23,672	6,177	6,880	259	36,988	43,827
Services – staff costs (Note 6)	222,473	58,051	64,656	2,433	347,613	363,900
Marketing staff (Note 6)	24,955	6,512	7,253	273	38,993	32,161
Finance services staff (Note 6)	5,378	1,404	1,563	59	8,404	6,545
Advertising	6,204	1,619	1,803	68	9,694	8,410
Buy-ins	203,608	53,129	59,173	2,227	318,137	314,679
Freelance – pantomime	64,930	16,943	18,870	710	101,453	91,640
Licenses	13,182	3,440	3,831	144	20,597	18,367
Materials – pantomime	3,981	1,039	1,157	44	6,221	6,830
Materials	408	106	118	4	636	-
Newspapers	308	80	90	3	481	467
Subscriptions	3,001	783	872	33	4,689	12,065
VAT disallowed	80,550	21,018	23,410	881	125,859	132,553
Merchant services	3,333	870	969	36	5,208	6,851
Other	1,277	333	371	14	1,995	4,467
Brunton Youth Theatre	6,326	1,651	1,838	69	9,884	9,023
Publicity	14,538	3,794	4,225	159	22,716	26,037
Communications	16,682	4,353	4,848	182	26,065	10,728
<u>Support costs</u>						
Repairs and maintenance	10,392	2,712	3,021	114	16,239	6,789
Rent	69,031	18,013	20,062	755	107,861	101,969
Other accommodation costs	104,183	27,185	30,278	1,140	162,786	163,441
Insurance	959	251	279	11	1,500	1,447
Cleaning and transport costs	4,920	1,284	1,430	54	7,688	5,941
Depreciation	8,295	2,164	2,411	91	12,961	15,821
<u>Governance costs</u>						
Audit fee	2,995	782	870	33	4,680	4,500
2020 Total	896,277	233,875	260,480	9,804	1,400,436	1,388,961
2019 Total	793,099	198,622	388,908	8,332	1,388,961	

Included above is restricted expenditure amounting to £35,000 (2019: £35,000). All other expenditure was unrestricted in both the current and previous years.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

5. NET INCOME FOR THE YEAR

	2020	2019
	£	£
This is stated after charging:-		
Depreciation	12,961	15,821
Auditor's remuneration: audit fee	4,680	4,500
Operating lease costs: rent	107,861	101,969
	<u> </u>	<u> </u>

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

6. STAFF COSTS

The Brunton Theatre Trust has no employees. East Lothian Council is contracted to provide the appropriate staff and management services to the charity. Staff costs totalling £395,010 (2019: £402,606) were charged during the year.

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

	2020	2019
	No.	No.
Management and administrative staff	7	7
Theatre staff	8	8
	<u> </u>	<u> </u>
	15	15
	<u> </u>	<u> </u>

The key management personnel of the charity are considered to be the Principal Arts Officer, the Box Office Manager, the Front of House Manager and the Marketing Officer. During the year key management personnel received total remuneration of £125,924 (2019: £129,679). No staff received emoluments of more than £60,000 during either the current or previous years.

7. TAXATION

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

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

8. FIXED ASSETS

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
Cost				
At 1 April 2019	1,811,476	186,747	7,060	2,005,283
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	1,811,476	186,747	7,060	2,005,283
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2019	1,811,476	98,121	4,468	1,914,065
Charge for year	-	12,673	288	12,961
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2020	1,811,476	110,794	4,756	1,927,026
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 31 March 2020	-	75,953	2,304	78,257
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2019	-	88,626	2,592	91,218
	<hr/>	<hr/>	<hr/>	<hr/>

9. DEBTORS

	2020 £	2019 £
East Lothian Council	523,684	336,758
Client funds	146,494	116,724
Other debtors	11,345	91,026
VAT	-	3,630
	<hr/>	<hr/>
	681,523	548,138
	<hr/>	<hr/>

The Trust does not have its own bank account. All transactions are accounted for through bank accounts of East Lothian Council. The closing balance of £523,684 (2019: £336,758) represents cash balances held by the Council on behalf of the Trust. Additionally East Lothian Council holds BTT client funds of £146,494 (2019: £116,724) on its behalf.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	14,967	31,330
Amounts due to amateur groups	35,926	78,259
Other creditors	4,723	-
Accruals	9,443	14,844
Deferred income	85,598	51,362
VAT	15,119	-
	<hr/>	<hr/>
	165,776	175,795
	<hr/>	<hr/>
Deferred income – tickets sold in advance		
Balance at 1 April 2019	51,362	55,065
Released to Statement of Financial Activities	(51,362)	(55,065)
Amounts received and deferred during the year	85,598	51,362
	<hr/>	<hr/>
Balance at 31 March 2020	85,598	51,362
	<hr/>	<hr/>

11. OPERATING LEASE COMMITMENTS

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

	2020	2020	2019
	Land & buildings	Other	Land & buildings
	£	£	£
Land and buildings			
Due within one year	500	10,758	500
Due between one to two years	-	10,758	-
Due between two to five years	-	7,172	-
	<hr/>	<hr/>	<hr/>

The charity also leases Brunton Hall from East Lothian Council at a base rent of £45,000 per annum plus 42% of total running and servicing costs of the hall.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

12. MOVEMENT IN FUNDS

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted funds					
General funds	388,937	1,552,167	(1,407,671)	-	533,433
Designated funds					
Other fixed assets	91,218	-	(12,961)	-	78,257
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	480,155	1,552,167	(1,420,632)	-	611,690
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Creative Scotland	-	35,000	(35,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	-	35,000	(35,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	480,155	1,587,167	(1,455,632)	-	611,690
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Designated funds

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

Restricted funds

The **Creative Scotland** fund represents funding awarded by Creative Scotland's lottery investment programme. Outgoing resources represent the eligible proportion of expenditure upon performances and outreach programmes of the highest quality dance, classical music and theatre for young people, extending current programming and developing new audiences.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

12. MOVEMENT IN FUNDS (continued)

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Unrestricted funds					
General funds	399,879	1,432,660	(1,390,244)	(53,258)	388,937
Designated funds					
Other fixed assets	45,956	-	(15,821)	61,083	91,218
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	445,835	1,432,660	(1,406,065)	7,725	480,155
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Creative Scotland	-	35,000	(35,000)	-	-
Common Good	7,725	-	-	(7,725)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	7,725	35,000	(35,000)	(7,725)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	453,560	1,467,660	(1,441,065)	-	480,155
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Restricted funds

The **Common Good** fund brought forward represents funding from the Musselburgh Common Good Fund toward rebranding, website development and procurement of new ticketing and stock taking systems. This system was purchased and transferred to the designated asset fund in the year.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2020 as represented by:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	78,257	-	78,257
Net current assets	533,433	-	533,433
	<hr/>	<hr/>	<hr/>
	611,690	-	611,690
	<hr/>	<hr/>	<hr/>

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2020

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Fund balances at 31 March 2019 as represented by:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	91,218	-	91,218
Net current assets	388,937	-	388,937
	<hr/>	<hr/>	<hr/>
	480,155	-	480,155
	<hr/>	<hr/>	<hr/>

14. RELATED PARTY TRANSACTIONS

During the year Brunton Theatre Trust received £430,982 (2019: £430,982) of contract income from East Lothian Council for theatre management and an additional £24,000 (2019: £24,000) from grants and service level agreements.

Brunton Theatre paid East Lothian Council £735,554 (2019: £729,756) in costs, including £395,010 (2019: £402,606) for staff, £269,530 (2019: £263,824) for rental and accommodation, and £71,014 (2019: £63,326) for various other recharged costs.

Apart from cash floats, all cash is held by East Lothian Council on behalf of the Trust. The balance on account at the year-end amounted to £523,684 (2019: £336,758). Additionally East Lothian Council holds BTT client funds of £146,494 (2019: £116,724) on its behalf.

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