



THE BRUNTON THEATRE TRUST

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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 2022

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THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2022

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2022.

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 has been submitted annually and accepted by OSCR.

In April 2021, The Brunton was in a period of closure due to events not being permitted due to Scottish Government's Covid guidelines. In May 2021, The Brunton was able to re-open for screenings only. By September, live events were permitted to re-start. In December 2021, due to rising cases of Covid infection, the Scottish Government closed live events until February 2022. The impact of these periods of closure and restrictions on the programming of The Brunton was huge with performances and screenings cancelled or postponed. Financial support from Creative Scotland's Cancellation Fund and Recovery Fund enabled the programme to be restarted for audiences and planning undertaken to support the development of future programmes.



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ACTIVITIES

Dance:

In 2021/22 the Dance programme was curtailed due to the Scottish Government restrictions on presenting dance and offering participatory dance activities. In its place, our Development Officer Dance and Drama worked with Council colleagues to target dance activities for more vulnerable young people through the Get Connected working group. In addition, funding from Creative Scotland supported the re-start of face to face dance activities.



Theatre:

The Theatre programme during 2021/22 was also curtailed due to the pandemic. Performances were postponed until autumn 2022 or into 2023.

While Rapture Theatre re-started its popular lunch and theatre initiative, many touring theatre companies postponed their tours to later in 2022. Some of the more commercial tours decided to re-start in spring 2022.

The Brunton continued its partnership with Wonder Fools Theatre Company with an online outreach programme for young people which followed the presentation of their play at Prestonpans Town Hall about the involvement of residents from Prestonpans in the Spanish Civil War.

The company was supported to deliver an online play making project Positive Stories for Negative Times with the Brunton's youth theatre groups throughout the county. The final short plays that were developed were presented online for family and friends.

'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



Children and Young People:

During 2021/22 the programme for children and young people was also adversely affected by the pandemic. Our partnership with Imagineate (Scottish Children's Festival) was put on hold as the festival was cancelled until May 2022. Many touring companies postponed their tours until spring 2022 and beyond. Other performances for children and young people were reduced due to the restrictions.

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Pantomime:

The Brunton's annual pantomime, Hansel and Gretel was curtailed due to the pandemic. Schools were unable to attend performances and Scottish Government's closure of live events in December 2021 due to rising rates of Covid infections, further reduced the run of performances.

For the performances that did take place, the reviews and audience feedback was excellent.

Producing the panto in house enabled the Brunton team to be part of the creative process and although Covid had an impact on the creative process, the panto was created and presented to a high standard.

Resident Companies:

Brunton Theatre Trust's (BTT) resident children's theatre company, Catherine Wheels, presented a re-working of a previous production to an invited audience as part of their research and development process. In addition, funding from Creative Scotland supported the further development of a new intergenerational project for East Lothian working in partnership to develop a joint approach.

Screenings:

In 2021/22 the film programme was able to re-start for a short time in May 2021 with social distancing in place. The full screening programme was re-launched in September 2021 with physical distancing gradually being reduced in the auditorium. The audience slowly started to build again. The film programme curated by Filmhouse Edinburgh brought popular new releases to the venue while the Live screening programme worked with film distributors to bring high quality performances to audiences in Musselburgh.

Music and Comedy:

In 2021/22 due to the pandemic, the live music and comedy programmes were postponed to autumn 2022 or into 2023. The Brunton team worked on a rolling programme with promoters and customers to move bookings forward to the new dates.

Commercial promoters, individual artistes and bands re-started their tours from autumn 2021 and audiences slowly started to return to The Brunton. By March 2022, some of the more commercial tours were selling well again.

In 2021/22 the Brunton's partnership with the Lammermuir Festival was put on hold as the Festival moved online.

The Brunton's classical music programme was able to re-start in autumn 2021 with its popular lunchtime recitals, and orchestral concerts.

BTT was unable to collaborate with East Lothian Council to present the large scale Hogmanay event for families on the 31st December 2021 due to Covid-19 restrictions.



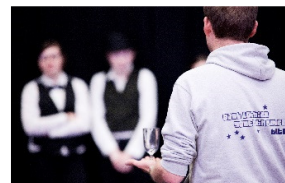
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Participatory Arts:

Supporting a Participatory Arts network is part of the successful development of a coherent and relevant programme of activities for adults, children and young people. The existence of such a network actively supports the Trust and East Lothian Council's policies on expressive arts, health and well-being and social inclusion.



In 2021/22 the youth arts network programme of youth theatre, dance and musical theatre re-started and enabled 221 young people per week to learn new skills and have fun within a creative environment. Funding from Creative Scotland supported the re-starting of face to face activities. The piloting of classes in new areas eg Elphinstone and Port Seton in partnership with Connected Communities was very well received and enabled BTT to provide ongoing support to more vulnerable groups.

During 2021/22 the Brunton team launched face to face Youth Musical Theatre classes for young people. This was delivered by the Musical Director of the Brunton panto and was developed in response to demand from young people.

The 2021/22 Musical Theatre Summer School and Performance Project was well received with 90 young people attending the project and presenting 6 performances of Matilda on the Brunton stage to great acclaim.

The Brunton's adult drama classes also re-started in 2021/22.

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. The programme supports many curricular areas and enables the theatre to target activities in key areas and engage with key stakeholders in the community.

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 2021/22 The Brunton was unable to deliver face to face activities due to the restrictions in place for specialists visiting schools as a result of the pandemic.



Performances and workshops were offered online where possible. The Craft Café was one of the creative learning programmes offered online and was supported by the Musselburgh Area Partnership. This programme offered craft activities with a freelance artist through the zoom platform and was created to help tackle isolation. The Brunton also curated and promoted online activities created by other performing arts companies and freelance practitioners.

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Conclusion:

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 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. While 2021/22 continued to present many challenges due to the restrictions caused by the pandemic, the Brunton staff worked hard as a team to continue its programme where possible and maintained connections with audiences and participants.

OBJECTIVES AND OUTCOMES

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

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

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

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

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 of a comprehensive annual programme of performing arts performances and screenings 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 while contributing to health and well-being.
- The promotion and marketing of the above work to the widest possible public and to target areas where there is low uptake or there are barriers to involvement.
- Ensuring that associated services in the Brunton venue ie Bistro, Bar etc are provided to the highest standard and use local produce wherever possible in order to support the local economy.

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- 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.

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

OUTCOMES

Programme Outcomes 2021/22

During 2021/22 the Covid – 19 pandemic affected the full programme. Many live events were either cancelled or postponed until autumn 2021 or into spring 2022.

The screenings totalled 49 and resulted in a total attendance of 4,448 or 49% of The Brunton's total capacity. The total gross ticket income from these screenings was £35,092.

There were 28 Panto performances with a total attendance of 8,288 or 74% and a gross income of £106,185, 15 drama performances with a total attendance of 1,550 or 75% and a gross income of £21,689, 2 dance performances with a total attendance of 121 or 55% and a gross income of £1,323, 36 music performances with a total attendance of 7,518 or 70% and a gross income of £144,019, 5 children's theatre performances with a total attendance of 1,533 or 83% and a gross income of £19,016, 3 comedy performances with a total attendance of 766 and a gross income of £13,567 and 1 event with a total attendance of 198 or 40% and a gross income of £10,511.

In addition, there were 4 performances from commercial hires with a total attendance of 1,878 or 94% and a gross ticket income of £13,934 and 6 performances from voluntary hires with a total attendance of 1,373 or 77% and a gross ticket income of £13,934.



"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)

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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

“The Brunton panto is Scotland’s local pantomime par excellence... the show emerges as a joyful Christmas celebration for a living community, without pretension, and full of heart.”

The Scotsman, Joyce McMillan, 2021

Community Performing Arts Groups



The Theatre hosts performances from local performing arts companies that hire the Theatre. During 2021/22 the local performing arts groups were able to re-start the presentation of their live performances in The Brunton. In 2021/22 the Brunton hosted performances from local voluntary groups. The attendance at these performances was 1,373 (77%).

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Impact of BTT's Covid-19 Programme

BTT carefully selects its programme and associated participatory activities for the enjoyment and enrichment of audiences and participants. Feedback is collected from audiences and the postcodes of attenders is analysed.

Following analysis of audiences in 2020/21, BTT ensured that the programme offered was accessible and relevant to the interests and aspirations of the community. The Brunton worked in collaboration with its partners to create the best possible programme in response to the restrictions brought about by the pandemic and planned this within budget. The aim was to continue to connect The Brunton and the artistic programme with audiences. Feedback from this programme was very encouraging and planning is underway for a return to normal business for 2022/23.

BTT also worked closely with Council services to deliver activities that supported Council outcomes and assisted with ensuring that audience were able to engage with the activities and to derive benefits from participation including social, health and wellbeing. This was of particular importance during the pandemic when many people felt isolated and cut off from friends and family.

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.

Despite the pandemic, during 2021/22 The Brunton was awarded funding from Creative Scotland to supports its recovery and re-started its future planning and partnership working. This is intended to further extend the reach and impact of the Brunton's programme.

Ticket Prices

Ticket prices for the year did not increase until spring 2022 due to the restrictions brought about by the pandemic and the desire to support and encourage audiences to feel confident to return initially for film screenings before live performances were permitted to re-start.

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Theatre	£14 -£15 full price	£12-£13 concession	£10 under 18
Dance	£12 full price	£10 concession	£10 under 18
<u>Music</u>			
Rock and pop	£25 - £27 full price	£23-£25 concession	
Jazz and Traditional	£17 - £21 full price	£15-£19 concession	
Classical	£22-£23 full price	£20-£21 concession	
Classical Lunch Recital	£10 all tickets		
Comedy	£15 - £25 full price	£15-£23 concession	
Children's Theatre	£5- £10 full price	£5- £8 concession	
Pantomime			
Films	All tickets £8.00 Concessions £7.00		ROH Live £16.00 £13.50 concessions NT Live £13.50 £11.50 (£11.50) concessions



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The Brunton Arts Network

In 2021/22 the number of people attending the weekly arts network groups were:

Group	Number per class (2021/22)
Tranent 8 – 12	7
Tranent 12 – 16	6
Dunbar 8 – 12	17
Dunbar 12 – 16	7
Brunton 5 – 7	13
Brunton 8 – 12	20
Brunton 8 – 12	13
Brunton 8 – 12	24
Brunton 12 – 15	17
Brunton 12 – 16	23
Brunton 15 – 18	7
Prestonpans 8 – 12	15
Longniddry 5 – 7	12
Haddington 5 – 7	6
Haddington 8 – 12	14
Haddington 12 – 16	8
Brunton Players 18+	12

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.

Monitoring and reporting is carried out in house, utilising the ticketing system reporting module. The Brunton's ticketing system has enabled further analysis to be undertaken to build audiences and provide greater opportunities for maximising income through e-marketing campaigns. 2021/22 plans included 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.

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Digital marketing practices are embedded across all campaigns with online advertising, social media interaction, e-newsletters and website development all part of this. 2021/22 saw the development of Instagram to the social media platforms used by the 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 bistro service at the Brunton, which is available on all performance nights and during the day Monday to Saturday. The restaurant is leased to Norma Buchan, who operates under the trading name of 'The Bistro at the Brunton Theatre'.

During 2021/22, the Bistro re-opened with Covid restrictions in place. Business has continued to build as restrictions have been lifted.

FINANCIAL REVIEW

East Lothian Council (ELC) pays the Trust to run the Brunton Theatre on its behalf. The Trust in turn pays ELC to provide the staff to run the theatre and programme 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 2021/22 the Trust operated in a very challenging environment due to the continuation of the Covid-19 pandemic. This impacted on the Brunton's ability to raise income from ticket sales and catering. As a result, the Trust secured financial support from Creative Scotland. The main source of income was the annual contract payment from East Lothian Council which was maintained at the same level in 2020/21. The Council also continued with an additional payment of £24k p.a. to assist the Trust to develop its film and music programming. This, coupled with the additional external funding and keeping a tight rein on operating costs enabled the Trust to remain solvent throughout 2021/22.

Going forward, the Trust is working with the management team to return the programme back to pre-pandemic levels for 2022/23. During 2021/22, The Trust followed Scottish Government guidance and the reduction in business had a negative impact on earned income and the Trust was awarded additional external funding in order to navigate through this difficult time.

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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 expenditure, which equates to c. £293,000 in general funds. This level was set to reflect the Trustees' view that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The unrestricted reserve fund represents the unrestricted funds arising from past operating results. It also represents the free reserves of the charity. The Trust hold restricted funds amounting to £11,250 (2020/21: £Nil) and designated funds amounting to £65,013 (2020/21: £72,124), bringing total funds to £1,003,624 (2020/21: £665,096).

For 2021/22 the Trust reviewed its reserves policy to respond to the continued impact of Covid -19 and ensured that the activities of the Charity continued in some form. Allocating some of the reserves to support this challenging period is in line with good practice laid down by regulators. Careful consideration of the programme presented, and the award of external funding enabled the Trust to seeking additional external funding and enter into discussions with the Council in order to navigate through this difficult time. On 30 March 2022, BTT was awarded £242,434 from the Creative Scotland Covid-19 Recovery Fund for Cultural Organisations. The entitlement conditions were in place at 31 March 2022 for 50% of this grant and therefore £121,217 has been recognised as income in financial year 2021/22. This amount, together with the second instalment of the grant, will be fully spent in 2022/23.

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. It is hoped that this will be concluded in 2022/23.

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

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.

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The Trust 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 will devise 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 was awarded Creative Scotland funding to support the Trust following the continuing impact of Covid-19 on the ability of the Trust to raise income from charitable activities to present a full programme of performing arts.

Reduction in earned income from ticket sales and bars.

Outwith the pandemic, 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. The Trust is planning for a return to full programming for 2022/23. Retaining reserves will support the Trust to navigate through any future periods of uncertainty.

PLANS FOR FUTURE PERIODS – Short and Long-term Aims

2021/22 was another difficult year for the Trust. Despite Covid-19 restrictions, discussions re-started with the Council to explore the future delivery of services for ELC.

The Trust had 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.

Now that The Brunton is in the recovery phase, the plans for the refurbishment can be progressed.

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. 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 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.

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2022/23 will also see the continuation of discussions with ELC regarding the proposed transfer of services from ELC to BTT. A new lease and MOA (Memorandum of Agreement) has been delivered to the Trust for their comment. 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.

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. 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.

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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.

BTT 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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TRUSTEES' REPORT
for the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name The Brunton Theatre Trust

Charity registration number SC022422

Operational address Ladywell Way
Musselburgh
East Lothian
EH21 6AA

Board of Trustees

Michael Stitt	(Chair)
Sarah Allen	
Peter Brown	
Richard Butt	
Councillor Andrew Forrest	
Councillor Katie Mackie	(resigned 24 May 2022)
Councillor Colin McGinn	(appointed 24 May 2022)
Steve Sadler	

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

Senior Statutory Auditor Ingela Louise Presslie

Statutory Auditors Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Financial Management East Lothian Council
John Muir House
Haddington
East Lothian
EH41 3H

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for the year ended 31 March 2022

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 31 August 2022 and signed on their behalf by:



Michael Stitt
Chairman

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INDEPENDENT AUDITORS' REPORT
for the year ended 31 March 2022

Opinion

We have audited the financial statements of Brunton Theatre Trust for the year ended 31 March 2022, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

THE BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT

for the year ended 31 March 2022

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

THE BRUNTON THEATRE TRUST
INDEPENDENT AUDITORS' REPORT
for the year ended 31 March 2022

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

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

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

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

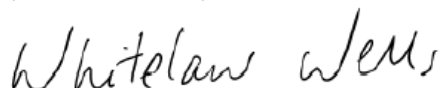
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management;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

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

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

Use of our report

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



Whitelaw Wells, Statutory Auditor
9 Ainslie Place, Edinburgh, EH3 6AT
31 August 2022

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

THE BRUNTON THEATRE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>					
<i>Donations and legacies</i>	2	3,192	-	3,192	110,067
<i>Charitable activities</i>					
Grants and donations	3	459,253	15,500	474,753	250,000
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		430,982	-	430,982	430,982
Admission charges		385,719	-	385,719	13,652
Room and facility hire and other sales	4	118,634	-	118,634	4,203
<i>Other trading activities</i>					
Café sales		56,084	-	56,084	996
Rental income		20,000	-	20,000	20,000
<i>Investments</i>					
Bank interest receivable		1,413	-	1,413	215
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		1,499,277	15,500	1,514,777	854,115
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
<i>Raising funds</i>					
Catering and merchandise		20,588	-	20,588	8,848
<i>Charitable activities</i>	5	1,151,411	4,250	1,155,661	791,861
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		1,171,999	4,250	1,176,249	800,709
		<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year		327,278	11,250	338,528	53,406
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds for the year		327,278	11,250	338,528	53,406
<u>Reconciliation of funds:</u>					
Total funds at 31 March 2021		665,096	-	665,096	601,690
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2022	13	992,374	11,250	1,003,624	655,096
		<hr/>	<hr/>	<hr/>	<hr/>

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

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

The notes on pages 25 to 35 are an integral part of the financial statements.

THE BRUNTON THEATRE TRUST

BALANCE SHEET

as at 31 March 2022

	Notes	2022 £	2022 £	2021 £
Fixed Assets	9		65,013	72,124
				<hr/>
Current Assets				
Stock		14,598		8,855
Debtors	10	1,195,036		751,097
Cash in hand		1,600		2,200
		<hr/>		<hr/>
		1,211,234		762,152
Creditors: Amounts falling due within one year	11	(272,623)		(169,180)
		<hr/>		<hr/>
NET CURRENT ASSETS			938,611	592,972
			<hr/>	<hr/>
NET ASSETS	14		1,003,624	665,096
			<hr/>	<hr/>
FUNDS	13			
Unrestricted			992,374	665,096
Restricted			11,250	-
			<hr/>	<hr/>
TOTAL FUNDS			1,003,624	665,096
			<hr/>	<hr/>

Approved by the Trustees on 31 August 2022 and signed on their behalf by:



Michael Stitt
Chairman

The notes on pages 25 to 35 are an integral part of the financial statements.

THE BRUNTON THEATRE TRUST
STATEMENT OF CASH FLOWS
for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash provided operating activities below	5,200	6,801
	<hr/>	<hr/>
Cash flows from investing activities:		
Bank interest received	1,413	215
Purchase of tangible fixed assets	(7,213)	(7,016)
	<hr/>	<hr/>
Net cash (used in) investing activities	(5,800)	(6,801)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(600)	-
Cash and cash equivalents brought forward	2,200	2,200
	<hr/>	<hr/>
Cash and cash equivalents carried forward	1,600	2,200
	<hr/> <hr/>	<hr/> <hr/>
<u>Cash and cash equivalents</u>		
Cash in hand	1,600	2,200
	<hr/> <hr/>	<hr/> <hr/>
<u>Reconciliation of net income to net cash flow from operating activities</u>		
Net income for the year	338,528	53,406
(as per Statement of Financial Activities)		
<u>Adjusted for:</u>		
Depreciation charge	14,324	13,149
Bank interest received	(1,413)	(215)
(Increase)/ decrease in stocks	(5,743)	6,631
(Increase) in debtors	(443,939)	(69,574)
Increase in creditors	103,443	3,404
	<hr/>	<hr/>
Net cash provided by operating activities	5,200	6,801
	<hr/> <hr/>	<hr/> <hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

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 BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

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
- Other Equipment - 10% and 33% 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.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

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. DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	3,192	-	3,192	18,067
East Lothian Council	-	-	-	92,000
	<hr/>	<hr/>	<hr/>	<hr/>
	3,192	-	3,192	110,067
	<hr/>	<hr/>	<hr/>	<hr/>
3. GRANTS AND DONATIONS	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Creative Scotland	459,253	11,250	470,503	250,000
Get into Play	-	4,250	4,250	-
	<hr/>	<hr/>	<hr/>	<hr/>
	459,253	15,500	474,753	250,000
	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted income amounting to £15,500 (2021: £250,000). Unrestricted income totalled £459,253 (2021: £nil). All other income was unrestricted in both the current and previous years.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

4. ROOM AND FACILITY HIRE AND OTHER SALES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Theatre hire and associated income:				
Brunton Youth Theatre	58,489	-	58,489	1,253
Other	33,842	-	33,842	2,590
Statutory fees	2,822	-	2,822	-
Room and facility hire	23,481	-	23,481	360
	<hr/>	<hr/>	<hr/>	<hr/>
	118,634	-	118,634	4,203
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

5. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions £	Films £	Amateurs & Rentals £	Youth Theatre £	2022 Total £	2021 Total £
<u>Direct costs</u>						
Equipment and materials	3,414	1,821	295	40	5,570	5,155
Printing and stationery	5,769	3,078	499	66	9,412	4,864
Services – staff costs (Note 7)	214,003	114,158	18,503	2,444	349,108	343,497
Marketing staff (Note 7)	29,610	15,795	2,560	339	48,304	46,103
Finance services staff (Note 7)	7,353	3,923	636	84	11,996	11,207
Advertising	1,806	964	156	22	2,948	-
Buy-ins	107,355	57,268	9,282	1,226	175,131	37,311
Freelance – pantomime	13,456	7,179	1,164	154	21,953	19,490
Licenses	3,855	2,057	333	44	6,289	3,603
Materials – pantomime	29,382	15,674	2,540	337	47,933	21,234
Materials	7,270	3,879	629	84	11,862	9,862
Subscriptions	3,838	2,047	332	44	6,261	1,606
VAT disallowed	48,323	25,777	4,178	552	78,830	-
Merchant services	4,962	2,647	429	56	8,094	1,341
Other	4,775	2,547	413	55	7,790	2,549
Marketing	1,215	648	105	14	1,982	-
Brunton Youth Theatre	23,810	12,701	2,059	272	38,842	10,960
Publicity	19,529	10,418	1,688	223	31,858	27,728
Communications	4,017	2,143	347	46	6,553	3,845
<u>Support costs</u>						
Repairs and maintenance	3,217	1,716	278	37	5,248	5,095
Rent	52,214	27,853	4,514	596	85,177	59,468
Other accommodation costs	104,496	55,743	9,035	1,193	170,467	154,215
Insurance	1,772	945	153	20	2,890	1,680
Cleaning and transport costs	668	356	58	7	1,089	1,399
Depreciation	8,781	4,684	759	100	14,324	13,149
<u>Governance costs</u>						
Audit fee	3,525	1,880	305	40	5,750	6,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	708,415	377,901	61,250	8,095	1,155,661	1,388,961
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted expenditure amounting to £4,250 (2021: £250,000). All other expenditure was unrestricted in both the current and previous years.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

6. NET INCOME FOR THE YEAR

	2022	2021
	£	£
This is stated after charging:-		
Depreciation	14,324	13,149
Auditor's remuneration: audit fee	5,750	6,500
Operating lease costs: rent	51,216	51,216
	<u> </u>	<u> </u>

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

7. STAFF COSTS

The Brunton Theatre Trust has no employees. East Lothian Council is contracted to provide the appropriate staff and management services to the charity. Staff costs totalling £409,408 (2021: £400,807) were charged during the year.

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

	2022	2021
	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 £183,878 (2021: £122,467). No staff received emoluments of more than £60,000 during either the current or previous years.

8. TAXATION

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

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

9. FIXED ASSETS

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
Cost				
At 1 April 2021	1,811,476	193,763	7,060	2,012,299
Additions	-	5,613	1,600	7,213
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,811,476	199,376	8,660	2,019,512
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2021	1,811,476	123,655	5,044	1,940,175
Charge for year	-	13,716	608	14,324
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,811,476	137,371	5,652	1,954,499
	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value				
At 31 March 2022	-	62,005	3,008	65,013
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	70,108	2,016	72,124
	<hr/>	<hr/>	<hr/>	<hr/>

10. DEBTORS

	2022 £	2021 £
East Lothian Council	878,110	555,495
BTT Client funds held by East Lothian Council	147,144	146,895
Grant receivable	121,217	-
Other debtors	7,285	13,587
VAT	41,280	35,120
	<hr/>	<hr/>
	1,195,036	751,097
	<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 £878,110 (2021: £555,495) represents cash balances held by the Council on behalf of the Trust. Additionally East Lothian Council holds BTT client funds of £147,144 (2021: £146,895) on its behalf.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	40,406	21,086
Amounts due in respect of Venue Hires	118,397	22,327
Other creditors	1,598	9,057
Accruals	22,254	29,195
Deferred income	89,968	87,515
	<hr/>	<hr/>
	272,623	169,180
	<hr/>	<hr/>
Deferred income – tickets sold in advance		
Balance at 1 April 2021	87,515	85,598
Released to Statement of Financial Activities	(87,515)	(85,598)
Amounts received and deferred during the year	89,968	87,515
	<hr/>	<hr/>
Balance at 31 March 2022	89,968	87,515
	<hr/>	<hr/>

12. OPERATING LEASE COMMITMENTS

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

	2022	2022	2021	2021
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Land and buildings				
Due within one year	518	7,172	518	10,758
Due between one to five years	-	-	-	7,172
Due between two to five years	-	-	-	-
	<hr/>	<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.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

13. MOVEMENT IN FUNDS

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General funds	592,972	1,499,277	(1,157,675)	(7,213)	927,361
Designated funds					
Other fixed assets	72,124	-	(14,324)	7,213	65,013
	_____	_____	_____	_____	_____
Total unrestricted funds	665,096	1,499,277	(1,171,999)	-	992,374
	_____	_____	_____	_____	_____
Restricted funds					
Award of Lottery Fund	-	11,250	-	-	11,250
Get into Play Fund	-	4,250	(4,250)	-	-
	_____	_____	_____	_____	_____
Total restricted funds	-	15,500	(4,250)	-	11,250
	_____	_____	_____	_____	_____
Total funds	665,096	1,514,777	(1,176,249)	-	1,003,624
	=====	=====	=====	=====	=====

General funds

Included in unrestricted general funds and grants receivable is £121,217, being 50% of the Creative Scotland Covid-19 grant from the Recovery Fund for Cultural Organisations. This amount has been recognised as income in the financial year 2021/22 as entitlement conditions were met at 31 March 2022. These funds were received post year end and will be spent fully in financial year 2022/23.

Designated funds

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

Restricted funds

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

The ***Get into Play Fund*** represents funding received from East Lothian towards the cost of the Get into Summer 2021-22 programme.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

13. MOVEMENT IN FUNDS (continued)

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General funds	533,433	604,115	(537,560)	(7,016)	592,972
Designated funds					
Other fixed assets	78,257	-	(13,149)	7,016	72,124
	_____	_____	_____	_____	_____
Total unrestricted funds	611,690	604,115	(550,709)	-	665,096
	_____	_____	_____	_____	_____
Restricted funds					
Performing Arts Venues Relief Fund	-	250,000	(250,000)	-	-
	_____	_____	_____	_____	_____
Total restricted funds	-	250,000	(250,000)	-	-
	_____	_____	_____	_____	_____
Total funds	611,690	854,115	(800,709)	-	665,096
	=====	=====	=====	=====	=====

The *Performing Arts Venues Relief Fund* represents funding received from Creative Scotland to support The Brunton to remain solvent during 2020-21 and in particular towards staff costs, freelance arts workers and the commissioning of new work.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	65,013	-	65,013
Net current assets	927,361	11,250	938,611
	_____	_____	_____
	992,374	11,250	1,003,624
	=====	=====	=====

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Fund balances at 31 March 2021 as represented by:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	72,124	-	72,124
Net current assets	592,972	-	592,972
	<hr/>	<hr/>	<hr/>
	665,096	-	665,096
	<hr/>	<hr/>	<hr/>

15. RELATED PARTY TRANSACTIONS

During the year Brunton Theatre Trust received £430,982 (2021: £430,982) of contract income from East Lothian Council for theatre management, £24,000 (2021: £24,000) from grants and service level agreements and £nil (2021: £92,000) donation income.

Brunton Theatre paid East Lothian Council £698,502 (2021: £638,481) in costs, including £409,408 (2021: £400,807) for staff, £255,541 (2021: £213,349) for rental and accommodation, and £33,553 (2021: £24,325) 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 £878,110 (2021: £555,495). Additionally East Lothian Council holds BTT client funds of £147,144 (2021: £146,895) 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.