

**BRUNTON THEATRE TRUST**

**TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2017**

**Charity No SC022422**

**WHITELAW WELLS  
Chartered Accountants**

**EDINBURGH**

**GLASGOW**

**BRUNTON THEATRE TRUST**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2017**

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# BRUNTON THEATRE TRUST

## TRUSTEES' REPORT

For the year ended 31 March 2017

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2017.

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

### INTRODUCTION

In 2014 the Trustees progressed a change to the legal status of the Charity from an unincorporated Trust to a Scottish Charitable Incorporated Organisation (SCIO). This change was approved by OSCR on 1 September 2014. However, 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. Subject to the contract for services being finalised with the Council, it is planned that the assets will be transferred to the new SCIO on 1 April 2019.

In 2016/17 Brunton Theatre (The Brunton) presented a programme of 287 artistic events in the Theatre and in Venues 1 and 2. The programming included orchestral concerts from the SCO, RSNO, Royal Northern Sinfonia and The Scottish Ensemble. This programming was presented with 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 Council's YMI (Youth Music Initiative) which gave further opportunities for Brunton Theatre Trust (BTT) to reach younger and more diverse audiences and support concerts for young people with O Duo 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. The rest of the music programme encompassed a range of music genres from rock and pop through country to Scottish traditional, offering audiences a wide choice.

In 2016/17 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.

The theatre programme during 2016/17 offered a wide range of work from established as well as more emerging companies and also presented outdoor theatre for families in a partnership with the National Trust for Scotland at Inveresk Lodge Gardens during the 2016 Edinburgh Fringe Festival.

During 2016/17 the programme for children and young people offered work for early years as well as families and older children. The programme presented the National Theatre of Scotland's initiative Theatre in Schools Scotland which delivered performances in schools in areas on the SIMD index. Our partnership with Imagine (Scottish Children's Festival) was re-established in 2017 to bring high quality children's theatre to Musselburgh for the enrichment and enjoyment of young audiences.

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In 2016/17 The Brunton worked in partnership with the Riding of the Marches 2016, the Lammermuir Festival and the Council's Saltire Festival support the artistic programming. This enabled the Trust to deliver a wider programme and to reach out to new and more diverse audiences.

In 2016/17, our resident companies, Catherine Wheels Theatre Company and Room 2 Manoeuvre, presented productions at The Brunton and in the local schools, which were well received by audiences, as well as undertaking their own highly successful tours. Room 2 Manoeuvre presented a street dance/hip hop event with dance workshops and performances in schools in order to engage young people in dance activities, while Catherine Wheels undertook a tour of their production of *Lost at Sea* to local primary schools in East Lothian. Both of these projects enabled BTT's programme to be more widely accessible for harder to reach groups and supported health and wellbeing outcomes through participation in creative learning.

BTT also collaborated with East Lothian Council to present the large scale Hogmanay event for families on the 31<sup>st</sup> December 2016, supported by 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.

Our 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. Projects are undertaken that encourage harder to reach groups to engage with the work presented and the associated creative learning programme enables participants to learn new skills whilst exploring a range of themes and issues.

### OBJECTIVES AND ACTIVITIES

#### Purposes

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 Theatre 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 programme enables participants to learn new skills and explore themes and issues in a supportive environment.

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For the year ended 31 March 2017.

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

### Activities

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 (creating learning projects and youth theatre) to enable exploration of themes and concepts and build new skills.
- 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.

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

### ACHIEVEMENTS AND PERFORMANCE

#### Programme 2016/17



During 2016/17 a wide programme was presented at the Theatre 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 performances totalled 237 (2015/16: 240) and resulted in a total attendance of 50,371 or 71% (2015/16: 52,533 or 74%) of The Brunton's total capacity. The total gross ticket income from these performances was £641,937 (2015/16: £625,922) which was £37,258 above target. This outcome was due to the quality and diversity of programme offered, the development of the film and live screenings programme, the excellent attendance at the annual pantomime and the programming of more commercial performances in venues 1 and 2.

There were 64 Panto performances, 24 drama, 8 dance, 61 music, 25 children's theatre, 6 comedy and 45 film screenings including live

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For the year ended 31 March 2017

screenings (2015/16: 64 Panto performances, 23 drama, 9 dance, 65 Music, 22 children's theatre, 9 comedy and 48 film screenings).

### Resident Companies



Two resident companies are based at Brunton Theatre. Catherine Wheels Theatre Company produces theatre work for children, and presented 'Lost at Sea' in primary schools. The company also presented 'White' and 'Pondlife McGurk' in the theatre. Tony Mills and his dance company, Room 2 Manoeuvre, presented a street dance / hip hop event in venue 1.

The work of both companies supported the creative learning outcomes of the BTT and enabled young people to participate in high quality performing arts activities.

### Pantomime



BTT again produced its own Pantomime this year, 'Sleeping Beauty at The Brunton'. Due to the success of the 2015/16 pantomime, the same director and designer were invited back to join the creative team. The pantomime company rehearsed at the Theatre's base in Musselburgh and the dates of the run were consistent with the previous year.

Producing the panto in house enables the staff to be part of the creative process.



Groups of local children provided 4 teams of dancers. The production was a great success for audiences and in the press with an increase in the box office income from the previous year. During the Panto run in the theatre, 64 performances were presented (2015/16: 64). The show received critical acclaim in the press. The audience attendance was 17,878 (2015/16: 18,521), which represented 94% (2015/16: 98%) of capacity. The income from ticket sales was £200,768 (2015/16: £198,805), which was £11,768 over target (2015/16: £18,805 over target). Merchandise was sold at each performance and resulted in a gross income of £6,547 (2015/16: £9,236).

### Community Performing Arts Groups

The Theatre hosts performances from local performing arts companies that hire the Theatre. During the year, the Theatre hosted 50 performances (2015/16: 46 performances) from local voluntary groups. The income from these events was £66,346 (2015/16: £59,469) and attendance was 10,340 (2015/16: 15,067), which represented 64 % (2015/16: 72 %) 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 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.

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Following analysis of audiences in 2016, BTT commissioned a more in depth study into the reach of its programme, particularly for those areas on the SIMD (Scottish Index of Multiple Deprivation), to ensure that our programming and ticket pricing policies are accessible and relevant to audiences. Culture Republic undertook this research. SIMD can be used to identify where relative deprivation exists in an area. In order to do this, postcodes in Scotland are categorized into 6,976 Datazones based on 7 factors: Income, Employment, Health, Education, Access to Services, Crime and Housing. From our records, Culture Republic was able to provide an analysis that demonstrated that 2.5% of the East Lothian population (population in 2016: 102,050 ) living in the most deprived quintiles were customers of The Brunton. The report gives information that will be used as a benchmark for planning purposes as we aim to ensure that the programme offered is accessible and relevant to all the community.

BTT works closely also with Council services to deliver activities that 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.

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.

### 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 NT Live and 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 £13.00 (£12.50)*	Under 18s £8.00 (£7.50)*	Concessions £11.00 (£10.50)*
Dance	Adult £11.50 (£11.50)	Under 18s £8.00 (£7.00)	Concessions £9.50 (£9.50)
<u>Music</u>			
Rock and pop	Adult £18.00 (£17.00)	Under 18s N/A	Concessions £17.00 (£15.00)
Jazz and Traditional	Adult £16.00 (£16.00)		Concessions £14.00 (£14.00)
Classical	Adult £16.00 (£16.00)	£5 - £10 students	Concessions £14.00 (£14.00)
Comedy	Adult £17.50 (£16.50)	Under 18s N/A	Concessions £15.50 (£14.50)
Children's Theatre	Adult and Child £16.00 (£15.00)	Family £30 (£27)	
Pantomime	Adult £18.00 (peak) (£17.50) Adult £16.00 (off peak) (£15.50)	Family £64 (peak) (£62) Family £56 (off peak) (£54)	Concessions £15.00 (peak) (£14.50) Concessions £13.00 (off peak) (£12.50)
Films	All tickets £7.50 (£7.50) Concessions £6.50 (£6.50)		

\*(Figures in brackets represent 2015-16 prices)

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#### 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.

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 theatre offered 20 education and outreach workshops for Nursery and Primary Pupils which engaged with a total number of 855 pupils. The theatre 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, Rosie Kay Dance Company and by Room 2 Manoeuvre Dance Company. In addition, we worked in partnership with Starcatchers to support them to deliver their Creative Skills training programme for early years staff and with the YMI team to deliver music workshops linked to performances at The Brunton.

#### Brunton Youth Theatre

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 education, health and well-being and social inclusion.



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.

In February and March 2017, the Youth Theatre 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.



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In 2015-16 our senior youth theatre group dwindled and during 2016/17 we temporarily stopped the group to build numbers. The numbers fell due to the group members being of a similar age and leaving to take up courses at further or higher education or to start jobs. Once there is a demand from this age group to re-start the Senior Group, this will be undertaken. The 12 – 15 group is fully subscribed and it is anticipated that once the core of this group turns 16, they will form a new Senior Group. The total number of people participating in the Brunton Youth Theatre over the year was:

Group	Number (2016/17)	Number (2015/16)
5 – 7 years	11	11
8-12 years	26	19
12 – 14 years (Stage 1)	24	30
12 – 14 years (Stage 2/3)	Combined with above	Combined with above
12 – 18 years (Seniors)	0	0
Brunton Players ( adult )	9	15
Total	70	75

### Marketing

The successful marketing and promotion of the Theatre 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.

The Brunton commissions Culture Republic, Scotland's Audience Development Agency, to carry out annual reporting into performance attendance data, which in 2016/2017 included an additional focus on areas with a high SIMD index. Additional reporting is carried out in house, utilising the ticketing system reporting module. 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. 2016/2017 saw an increase in Facebook interactions and engagements as a result of increasing paid for posts as well as organic posts. Twitter 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. For 2016 – 2017 this included an STV advertising campaign.

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### 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 2016/17, the Theatre management worked with the Bistro to present pre-theatre suppers and performance-and-meal packages, which were well received. In 2016/17, the classical concert and lunch linked packages continued to be popular. In addition the afternoon classical concerts were followed by a high tea in the Bistro.

### 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 2016/17 the Trust continued to face a challenging economic environment but managed to increase their ticket and cafe sales from the previous year. BTT's earned income from ticket sales, merchandise, hires, bars and catering represented 63% of the total income for the Trust (2016: 62%). 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 2016/17. 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 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 £73,708 (2016: surplus of £32,614).

Going forward, the Trust has remitted to the management team to continue with the current direction to increase income levels from ticket sales and hires, in order to build up its reserves to a level in line with its reserves policy until a strategic income generation plan is created following agreement with the Council on the services to be provided by the Trust.

### 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. £325k. 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 2016/17 stands at £314k (2016: £240k). In addition, the Trust holds unrestricted designated funds amounting to £19k (2016: £28k) and restricted funds amounting to £40k (2016: £38k), bringing total funds to £373k (2016: £306k).

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The Trust will continue to build its reserves to the level of £325k to ensure that the activities of the Charity would not discontinue in the event of a drop in funding. This will be undertaken through careful consideration of the programme in relation to income targets and the promotion of the venue for additional hires. In the longer term, an income generation plan will be developed once the future direction of the Trust is established.

### **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.

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. An income generation plan will be created once the Council has agreed the future services that the Trust will deliver.

In the meantime, management reports on performance are reviewed at Trust meetings to monitor current income generation and decisions are taken to improve performance.

### **PLANS FOR FUTURE PERIODS**

2016/17 was an interesting year for the Trust as it continued discussions with the Council into the SLA, the transfer of assets to the new SCIO and the winding up of the existing Trust.

In addition, it faced continuing financial challenges to maintain and increase its reserves to enable the purchase of a new ticketing system, website and EPOS system. These systems will enable the organisation to offer a more efficient method of purchasing tickets, more effective monitoring systems and additional promotional opportunities. The Trust is exploring additional external funding in order to support the procurement of the new systems so that their reserves will not be adversely affected by their purchase.

The main aim of BTT over the next year is 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 to enable The Brunton to flourish as the key performing arts venue in the South East of Scotland, meeting the needs and aspirations of community members.

This aim will be supported by ongoing monitoring to maintain and where possible increase 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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In 2017-18 Trustees will continue 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.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

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.

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, as described above and at note 14 to the accounts, 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	(Appointed 30 August 2017)
Councillor Ludovic Broun-Lindsay	(Resigned 04 May 2017)
Richard Butt	
Karen Carlton	(Appointed 30 August 2017)
Councillor Tim Day	(Resigned 04 May 2017)
Kate Dick	
Councillor Andrew Forrest	(Appointed 22 August 2017)
Councillor Katie Mackie	(Appointed 22 August 2017)
Iris McMillan	
Steve Sadler	(Appointed 27 September 2017)
Jackie Scutt	(Resigned 03 September 2017)

#### **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 3H

# BRUNTON THEATRE TRUST

## TRUSTEES' REPORT

For the year ended 31 March 2017

### 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:

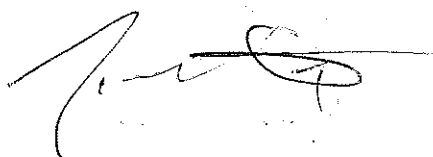
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, 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 20 December 2017 and signed on their behalf by:



Michael Stitt  
Chairman

## **BRUNTON THEATRE TRUST**

### **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES**

**For the year ended 31 March 2017**

We have audited the financial statements of The Brunton Theatre Trust for the year ended 31 March 2017, which comprise the Income and Expenditure Accounts, the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) 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 2015).

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.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the Statement of Trustees' Responsibilities Statement set out on page 13, the Trustees are responsible for the preparation of financial statements which give a true and fair view.

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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**BRUNTON THEATRE TRUST**

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES**

**For the year ended 31 March 2017**

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2017 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102, "the Financial Reporting Standard applicable in the UK and Republic of Ireland" ; 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).

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

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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



Whitelaw Wells  
Statutory Auditor  
9 Ainslie Place  
Edinburgh  
EH3 6AT

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

20 December 2017



BRUNTON THEATRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2017

		Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
<b><u>Income and endowments from:</u></b>					
<i>Charitable activities</i>					
Grants and donations	2	-	36,150	36,150	27,250
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		430,982	-	430,982	430,982
Admission charges		633,084	-	633,084	619,387
Room and facility hire and other sales	3	91,719	-	91,719	101,375
<i>Other trading activities</i>					
Café sales		138,964	-	138,964	102,950
Rental income		19,395	-	19,395	20,000
<i>Investments</i>					
Bank interest receivable		875	-	875	997
<b>Total income</b>		<b>1,339,019</b>	<b>36,150</b>	<b>1,375,169</b>	<b>1,326,941</b>
<b><u>Expenditure on:</u></b>					
<i>Raising funds</i>					
Catering and merchandise		54,823	-	54,823	48,735
<i>Charitable activities</i>	4	1,219,403	33,918	1,253,321	1,261,590
<b>Total expenditure</b>		<b>1,274,226</b>	<b>33,918</b>	<b>1,308,144</b>	<b>1,310,325</b>
<b>Net income and movement in funds for the year</b>		<b>64,793</b>	<b>2,232</b>	<b>67,025</b>	<b>16,616</b>
<b>Reconciliation of funds:</b>					
Total funds at 31 March 2016		267,794	38,105	305,899	289,283
<b>Total funds at 31 March 2017</b>	<b>12</b>	<b>332,587</b>	<b>40,337</b>	<b>372,924</b>	<b>305,899</b>

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 19 to 27 are an integral part of the financial statements.

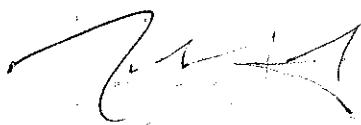
BRUNTON THEATRE TRUST

BALANCE SHEET

As at 31 March 2017

	Notes	2017 £	2017 £	2016 £
Fixed Assets	8		18,893	27,808
<b>Current Assets</b>				
Stock		11,210		10,314
Debtors	9	482,408		371,873
Cash in hand		2,200		2,200
		495,818		384,387
<b>Creditors: Amounts falling due within one year</b>	10	(141,787)		(106,296)
<b>NET CURRENT ASSETS</b>			354,031	278,091
<b>NET ASSETS</b>	13		372,924	305,899
<b>FUNDS</b>	12			
Unrestricted			332,587	267,794
Restricted			40,337	38,105
<b>TOTAL FUNDS</b>			372,924	305,899

Approved by the Trustees on 20 December 2017 and signed on their behalf by:



Michael Stitt  
Chairman

The notes on pages 19 to 27 are an integral part of the financial statements.

BRUNTON THEATRE TRUST

Statement of Cash Flows

For the year ended 31 March 2017

	2017	2016
	£	£
<b>Cash flows from operating activities:</b>		
Net cash (used in)/provided by operating activities	below (875)	142
	-----	-----
<b>Cash flows from investing activities:</b>		
Bank interest received	875	997
Purchase of tangible fixed assets	-	(1,139)
	-----	-----
Net cash provided by/(used in) investing activities	875	(142)
	-----	-----
<b>Change in cash and cash equivalents in the reporting period</b>	-	-
Cash and cash equivalents brought forward	2,200	2,200
	-----	-----
Cash and cash equivalents carried forward	2,200	2,200
	=====	=====
<b><u>Cash and cash equivalents</u></b>		
Cash in hand	2,200	2,200
	=====	=====
<b><u>Reconciliation of net income to net cash flow from operating activities</u></b>		
Net income for the year (as per Statement of Financial Activities)	67,025	16,616
<b><u>Adjusted for:</u></b>		
Depreciation charge	8,915	9,103
Bank interest received	(875)	(997)
(Increase)/Decrease in stocks	(896)	4,137
(Increase)/Decrease in debtors	(110,535)	31,729
Increase/(Decrease) in creditors	35,491	(60,446)
	-----	-----
Net cash (used in)/provided by operating activities	(875)	142
	=====	=====

# BRUNTON THEATRE TRUST

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2017

### 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 2015) 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 2015).

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 2017

### 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 2017

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 2017 £	Total 2016 £
Creative Scotland	-	35,000	35,000	26,250
Musselburgh Common Good	-	1,150	1,150	-
Youth Link Scotland	-	-	-	1,000
	<u>-</u>	<u>36,150</u>	<u>36,150</u>	<u>27,250</u>

Included above is restricted income amounting to £36,150 (2016: £26,250). 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 2017 £	Total 2016 £
Theatre hire and associated income:				
Brunton Youth Theatre	7,293	-	7,293	7,266
Other	43,033	-	43,033	51,321
Statutory fees	1,736	-	1,736	1,408
Room and facility hire	39,657	-	39,657	41,380
	<u>91,719</u>	<u>-</u>	<u>91,719</u>	<u>101,375</u>

## BRUNTON THEATRE TRUST

## NOTES TO THE ACCOUNTS

For the year ended 31 March 2017

## 4. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions £	Films £	Amateurs & Rentals £	Youth Theatre £	2017 Total £	2016 Total £
<u>Direct costs</u>						
Equipment and materials	1,867	439	983	10	3,299	7,987
Printing and stationery	15,980	3,755	8,414	85	28,234	41,902
Services – staff costs (Note 6)	191,838	45,078	101,002	1,016	338,934	318,425
Advertising	5,368	1,261	2,826	28	9,483	2,545
Buy-ins	166,312	39,080	87,564	882	293,838	286,632
Films	-	825	-	-	825	1,313
Freelance – pantomime	74,427	-	-	-	74,427	75,949
Licenses	5,121	1,203	2,696	27	9,047	15,049
Marketing staff (Note 6)	20,570	4,834	10,831	110	36,345	35,643
Materials – pantomime	7,175	-	-	-	7,175	12,387
Newspapers	314	74	165	2	555	396
Subscriptions	1,926	453	1,014	10	3,403	6,306
VAT disallowed	72,560	-	38,203	384	111,147	104,687
Finance services staff (Note 6)	2,839	667	1,494	14	5,014	5,194
Merchant services	3,506	824	1,846	19	6,195	10,671
Other	4,286	1,008	2,257	24	7,575	1,844
Brunton Youth Theatre	-	-	-	6,002	6,002	8,028
Publicity	18,120	4,258	9,541	96	32,015	34,024
Communications	14,578	3,425	7,675	77	25,755	26,826
<u>Support costs</u>						
Repairs and maintenance	4,424	1,040	2,329	23	7,816	18,082
Rent	45,830	10,769	24,130	243	80,972	80,886
Other accommodation costs	82,821	19,461	43,605	439	146,326	149,147
Rates	238	56	125	1	420	418
Insurance	749	176	395	4	1,324	1,300
Cleaning and transport costs	2,169	509	1,141	11	3,830	2,845
Depreciation	5,046	1,186	2,657	26	8,915	9,103
<u>Governance costs</u>						
Audit fee	2,519	592	1,326	13	4,450	4,000
<b>2017 Total</b>	<b>750,583</b>	<b>140,973</b>	<b>352,219</b>	<b>9,546</b>	<b>1,253,321</b>	<b>1,261,590</b>
<b>2016 Total</b>	<b>792,954</b>	<b>159,138</b>	<b>286,103</b>	<b>23,395</b>	<b>1,261,590</b>	

Included above is restricted expenditure amounting to £33,918 (2016: £26,250). 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 2017

5. NET INCOME FOR THE YEAR

	2017	2016
	£	£
This is stated after charging:-		
Depreciation	8,915	9,103
Auditor's remuneration: audit fee	4,250	4,200
Operating lease costs: rent	80,972	80,886

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 are contracted to provide the appropriate staff and management services to the charity. Staff costs totalling £380,293 (2016: £359,262) were charged during the year.

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

	2017	2016
	No.	No.
Management and administrative staff	7	7
Theatre staff	8	8
	<u>15</u>	<u>15</u>

Key management personnel received total remuneration of £131,922 (2016: £127,638) during the year. 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 2017

**8. FIXED ASSETS**

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
<b>Cost</b>				
At 1 April 2016	1,811,476	88,569	4,180	1,904,225
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2017	1,811,476	88,569	4,180	1,904,225
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 April 2016	1,811,476	60,761	4,180	1,876,417
Charge for year	-	8,915	-	8,915
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2017	1,811,476	69,676	4,180	1,885,332
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>				
At 31 March 2017	-	18,893	-	18,893
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2016	-	27,808	-	27,808
	<hr/>	<hr/>	<hr/>	<hr/>

**9. DEBTORS**

	2017 £	2016 £
East Lothian Council	481,472	363,966
Other debtors	936	1,424
VAT	-	6,483
	<hr/>	<hr/>
	482,408	371,873
	<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 £481,472 (2016: £363,966) represents cash balances held by the Council on behalf of the Trust.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2017

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	15,475	19,681
Other creditors – amateur groups	51,996	21,954
Accruals	20,209	26,460
Deferred income	40,547	38,201
VAT	13,560	-
	<u>141,787</u>	<u>106,296</u>

Amounts owed to amateur groups represent ticket sales received by the charity on behalf those groups. During the year the charity received takings of around £163,000 on behalf of, and paid over around £133,000 to, amateur groups.

**Deferred income – tickets sold in advance**

Balance at 1 April 2016	38,201	32,513
Released to Statement of Financial Activities	(38,201)	(32,513)
Amounts received and deferred during the year	40,547	38,201
	<u>40,547</u>	<u>38,201</u>
Balance at 31 March 2017	<u>40,547</u>	<u>38,201</u>

11. OPERATING LEASE COMMITMENTS

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

	2017	2016
	£	£
<b>Land and buildings</b>		
Due within one year	500	4,296
	<u>500</u>	<u>4,296</u>

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 2017

## 12. MOVEMENT IN FUNDS

	At 1 April 2016 £	Income £	Expenditure £	Transfers £	At 31 March 2017 £
<b>Unrestricted funds</b>					
General funds	239,986	1,339,019	(1,265,311)	-	313,694
Designated funds					
Other fixed assets	27,808	-	(8,915)	-	18,893
	-----	-----	-----	-----	-----
Total unrestricted funds	267,794	1,339,019	(1,274,226)	-	332,587
	-----	-----	-----	-----	-----
<b>Restricted funds</b>					
Creative Scotland	(6,895)	35,000	(32,768)	-	(4,663)
Common Good	45,000	1,150	(1,150)	-	45,000
	-----	-----	-----	-----	-----
Total restricted funds	38,105	36,150	(33,918)	-	40,337
	-----	-----	-----	-----	-----
<b>Total funds</b>	<b>305,899</b>	<b>1,375,169</b>	<b>(1,308,144)</b>	<b>-</b>	<b>372,924</b>
	=====	=====	=====	=====	=====

**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. The deficit on the fund will be recovered against a grant retention which is receivable in 2018.

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, which is due to go ahead in 2018.

In addition, **Common Good** funds were received in the year for the young people of East Lothian to participate in the National Festival of Youth Theatre. The funding covered the booking fee for each young person plus transportation costs and camping materials. It also covered the cost of a tutor/guardian who accompanied them to the festival.

BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

For the year ended 31 March 2017

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	18,893	-	18,893
Net current assets	313,694	40,337	354,031
	<hr/>	<hr/>	<hr/>
	332,587	40,337	372,924
	<hr/>	<hr/>	<hr/>

14. RELATED PARTY TRANSACTIONS

During the year Brunton Theatre Trust received £430,982 (2016: £430,982) of contract income from East Lothian Council for theatre management and an additional £24,000 (2016: £24,000) from grants and service level agreements.

Brunton Theatre paid East Lothian Council £648,181 (2016: £651,613) in costs, including £380,293 (2016: £359,262) for staff, £226,615 (2016: £229,820) for rental and accommodation, and £41,273 (2016: £62,531) 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 £481,472 (2016: £363,966).

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