



**THE BRUNTON THEATRE TRUST**

**TRUSTEES' REPORT  
AND FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

**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 2023**

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## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2023.

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.

From April 2022, The Brunton was in a recovery period post Covid. Audiences were slowly beginning to return to the Brunton. Touring companies and promoters were beginning to offer artistic product again and the programme at The Brunton was able to be re-established.

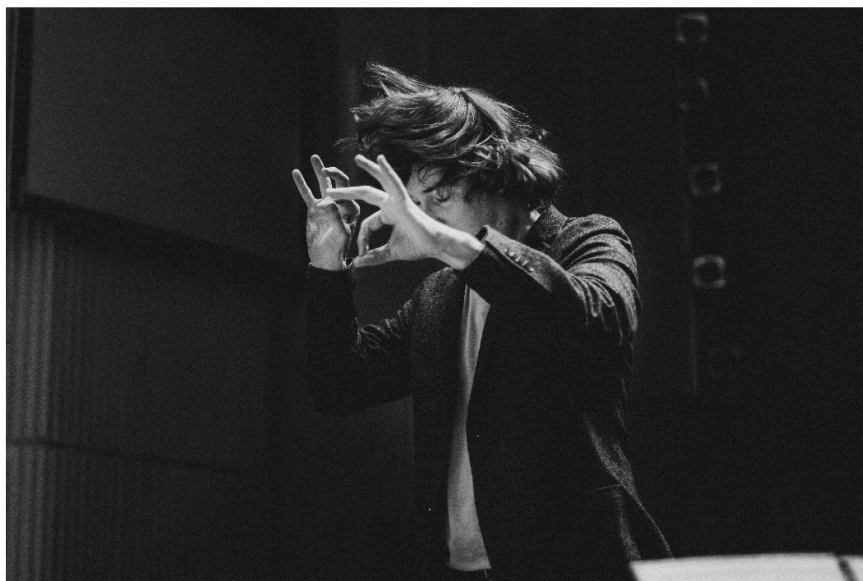
As the year progressed, audience attendance at events grew until from autumn 2022 onwards they were back at pre-Covid levels.

In March 2023, during regular maintenance checks on the building by the Council, structural issues due to a building material, Siporex, were detected in the roof over the performance spaces. This resulted in the Council taking the decision to close the performance spaces to enable further surveys to take place. This meant that the programme at The Brunton was suspended and the team started to move all of the programme to alternative venues in the town and in Edinburgh to enable the programme to continue which received huge support from audiences.

## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

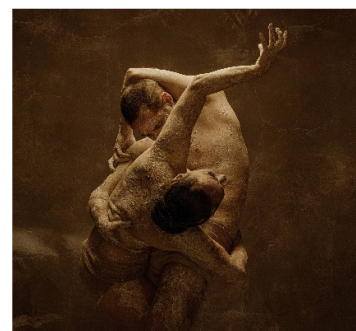
for the year ended 31 March 2023



#### ACTIVITIES

##### Dance:

In 2022/23 post Covid, Dance touring slowly re-started and with Creative Scotland Recovery Funding. The Brunton formed a partnership with White and Givan to develop dance performances and creative activities for communities in East Lothian. This partnership will continue in 2023/24. Our Development Officer for Dance and Drama responded to a need for dance activities for young people and developed dance classes with partners in key areas. In addition, funding from Creative Scotland supported the re-start of dance performances in The Brunton including a research and development project with Dawn Hartley to create new dance work for schools and families.



##### Theatre:

The Theatre programme during 2022/23 in the post Covid recovery period offered audiences a wide range of creative experiences. Touring theatre companies were beginning to tour again and this enabled the Brunton to programme some interesting work of different scales from the small scale one person shows to larger scale work from National Theatre of Scotland.

The Brunton continued its partnership with Wonder Fools Theatre Company to offer a platform and support for the company to relaunch their critically acclaimed play 549 Scots of the Spanish Civil War at The Brunton prior to touring.

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

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#### **Children and Young People:**

During 2022/23 the programme for children and young people was developed post Covid to include a range of companies including performances outdoor at Musselburgh Racecourse during August and the launch of the tour of Kissing Linford Christie with our resident children's theatre company, Catherine Wheels. The Brunton also participated in the Puppet Animation Festival 2022 by presenting the work of two companies.

#### **Pantomime:**

The Brunton's annual pantomime, Sinbad, bounced back in 2022 with performances selling out towards the end of the run. The full run of 6 weeks of performances was able to be presented at The Brunton and the school performances were well received post Covid and saw the return of many schools who had previously been unable to attend. The reviews and audience feedback was excellent. Producing the panto in house enabled the Brunton team to be part of a creative process which produced a show to highest standard with engaged audiences from across East Lothian and further afield.



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#### Resident Companies:

Brunton Theatre Trust's (BTT) resident children's theatre company, Catherine Wheels, presented the tour launch of Kissing Linford Christie at The Brunton. In addition, funding from Creative Scotland supported the presentation of a new intergenerational project for East Lothian which The Brunton was a joint partner. The outcomes from this project will be considered with a view to developing further work.

#### Screenings:

In 2022-23 the film programme grew back to pre Covid levels. The audiences started to build back to pre Covid levels. Unfortunately during this period, Filmhouse Edinburgh who curated the film programme closed and we moved the curation on a temporary basis to Indy Cinema until a procurement can take place. Indy provided an excellent level of support during this crisis and the film programme continued as planned. However in March 2023 due to the closure of the performance spaces, the film programme was moved to Loretto Theatre.

#### Music and Comedy:

In 2022/23, the live music and comedy programmes bounced back post Covid and audiences returned to pre Covid levels.

Commercial promoters, individual artistes and bands re-started their tours and audiences responded enthusiastically to the return of the programme.

#### Classical:

In 2022-23 The Brunton's partnership with the Lammermuir Festival continued. The Brunton's classical music lunchtime recitals, and orchestral concerts were supported by a new marketing approach as a result of the work of a consultant funded through the Creative Scotland recovery grant.



#### 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 2022-23 the Youth Arts network programme of youth theatre, dance and musical theatre was relaunched as BPAN (Brunton Performing Arts Network). The programme enabled young people to learn new skills and have fun within a creative environment. Funding from Creative Scotland supported a consultation programme with young people and communities to support further development of the network. Classes and projects were developed in partnership with the Connected Communities team and enabled engagement with more vulnerable groups.



## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

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#### Participatory Arts (cont):

The 2022/23 Musical Theatre Summer School and Performance Project was well received with 60 young people attending the project and presenting 6 performances of High School Musical on the Brunton stage to great acclaim.



The Brunton team in partnership with Freelance creatives David Ross and Tommie Travers produced Sunshine on Leith and The Steamie in the Brunton to sell out audiences. Both productions enabled local performers to be supported by a team of creative staff to present high quality work on the Brunton stage.

#### 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 through a programme of projects and workshops. 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 2022/23 The Brunton worked in partnership with East Lothian Works and Queen Margaret University to deliver a programme of media activities for young people from East Lothian high schools.



## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2023

#### 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 programmes enable participants to learn new skills whilst exploring a range of themes and issues. While 2022/23 saw The Brunton return to its previous programming style with audiences welcoming a return to live performance and screenings, the year ended on a challenging note due to the structural issues with the roof which resulted in the closure of the performances spaces and the re-location of the performance and participatory programmes.

#### 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.

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.
- An associated participatory programme (e.g. creating learning projects, arts development activities, youth arts) to enable exploration of themes and concepts that 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.



## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

#### **OBJECTIVES AND OUTCOMES (cont)**

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

#### **OUTCOMES**

##### **Programme Outcomes 2022/23**

In 2022/23 during the recovery period post Covid, by autumn 2022, audiences had returned to pre Covid levels.

There were 47 screenings which resulted in a total attendance of 7,117 or 60% of The Brunton's total capacity. The total gross ticket income from these screenings was £54,026.

There were 62 Panto performances with a total attendance of 18,352 or 91% and a gross income of £250,122, 14 drama performances with a total attendance of 2,849 or 53% and a gross income of £38,109, 3 dance performances with a total attendance of 259 or 40% and a gross income of £5,776, 56 music performances with a total attendance of 14,234 or 68% and a gross income of £309,338. 8 children's theatre performances with a total attendance of 1546 or 60% and a gross income of £14,818 2 comedy performances with a total attendance of 1,480 or 99% and a gross income of £34,034 and 2 events with a total attendance of 815 or 82% and a gross income of £29,070.

In addition there were 9 performances from commercial hires with a total attendance of 2,843 or 64% and a gross ticket income of £68,524 and 48 performances from voluntary and non voluntary hires with a total attendance of 14,564 or 68% and a gross ticket income of £217,546

**"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!!"**

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Audience review, Google

**"[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. The attendance at these performances was 2022/23 2,610 (68%), 2021/22 1,373 (77%).

#### Impact of BTT's Covid-19 Recovery 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.

## **THE BRUNTON THEATRE TRUST**

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**for the year ended 31 March 2023**

#### **Impact of BTT's Covid-19 Recovery Programme (cont)**

Following analysis of audiences in 2022/23, 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 post Covid to aid Brunton's recovery, attract audiences back to the venue and achieve income targets. The aim was to build audience interest in the programme and attract audiences back to The Brunton. Feedback from this programme was very encouraging and a number of performances and events surpassed their set targets.

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 recovery period to support a return to a more normal lifestyle.

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.

Funding from Creative Scotland's recovery fund support a range of activities to enable The Brunton to build its resilience and support business outcomes by extending the reach and impact of the Brunton's programme through a range of targeted activities.

#### **Impact of the Closure of Brunton's Performance Spaces**

On 15 March 2023, during planned maintenance checks, East Lothian Council discovered structure issues in the roof of the building due to the use of the building material, Siporex, and took the decision to close the performance spaces while further surveys were undertaken.

Between 15 and 31 March 2023, the Brunton team sourced alternative venues, moved performances to these venues and postponed or cancelled performances that were unable to be moved. The work involved to do this was huge as it included keeping customers and promoters up to date with changes, viewing potential venues, booking venues, arranging licences, risk assessments, fire evacuation procedures, marketing materials, installing technical equipment, setting up bars and refreshments and undertaking staff briefings.

The Brunton team pulled together to take the programme into local venues including Loretto School Theatre, Northesk Church, Musselburgh Grammar School and into Edinburgh at Assembly Rooms, Gordon Aikman Theatre, The Pleasance Theatre and the Studio at Capital Theatre.

There was an impact on ticket sales as some audience members did not want to go to an alternative venue. These losses along with the need to hire the alternative venues and hire in equipment lead to an overall loss of £25,000 during the period to 31 March 2023.

# THE BRUNTON THEATRE TRUST

## TRUSTEES' REPORT

for the year ended 31 March 2023

### Ticket Prices

Ticket prices for the year remained stable although there were increases due to the increase in costs.

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 - £35 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	£8.50- £17 full price	£7.50-£15 concession	
Pantomime			
Films	All tickets £8.50 Concessions £7.50		ROH Live £16.00 £13.00 concessions NT Live £13.50 £11.50 concessions



## THE BRUNTON THEATRE TRUST

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#### The Brunton Performing Arts Network

In 2022/23 the number of people attending the weekly Brunton arts network groups were :

Group	Number per class
Tranent 8 – 12	7
Tranent 12 – 16	6
Dunbar 8 – 12	18
Dunbar 12 – 16	9
Brunton 5 – 7	15
Brunton 8 – 12	26
Brunton 8 – 12	13
Brunton 12 – 15	17
Brunton 12 – 16	23
Brunton 15 – 18	8
Prestonpans 8 – 12	10
Longniddry 5 – 7	12
Haddington 8 – 12	15
Haddington 12 - 16	13
Haddington 12 – 16	13
Brunton Players 18+	13
Brunton Young Company	12
Fisherrow Drama Group	15
Musical Theatre 8 - 12	24
Musical Theatre 12 - 16	22

#### 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. 2022/23 plans included further utilisation of 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.

## **THE BRUNTON THEATRE TRUST**

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#### **Marketing (cont)**

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.

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.

During 2022/23 the team worked with Coutts Marketing to further analysis of audience booking for classical music events which included data analysis and questionnaires. This research fed back into the planning of advertising spend and targeting of digital reach including social media. The team work collaboratively with other organisations such as East Lothian Tourism Attractions Group to develop joint marketing strategies.

#### **Restaurant/Bistro**

BTT subcontracts its Bistro to an external supplier to provide 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'. The service provides offers pre show suppers, lunches, morning coffee and meals linked with shows ie lunch and classical concert. During the period 15 March to 31 March 2023 when the performance spaces had to close, The Brunton continued where possible to offer its pre-show suppers if shows were presented in a local venue.

#### **FINANCIAL REVIEW**

East Lothian Council (ELC) pays the Trust to run the Brunton on its behalf. The Trust in turn pays ELC to provide the staff to run the Brunton 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 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 2022/23 stands at £1,034,851 (2021/22: £927,361). In addition, the Trust hold restricted funds amounting to £nil (2021/22: £11,250) and designated funds amounting to £65,656 (2021/22: £65,013), bring total funds to £1,100,507 (2021/22: £1,003,624).

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

#### **FINANCIAL REVIEW (cont)**

##### **Going concern**

In 2022/23 the Trust navigated its way out of a challenging period post Covid. The Trust had secured financial support from Creative Scotland and some of this funding was used in 2022/23 to support key projects. The main source of income was the annual contract payment from East Lothian Council which was maintained at the same level in 2022/23. 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 keeping a tight rein on operating costs and an increase in earned income through box office sales enabled the Trust to maintain its level of reserves throughout 2022/23.

The impact of the closure of the performance spaces amounted to losses of £25,000 to end of March 2023.

Going forward, the Trust has undertaken scenario planning to work through a range of scenarios as the performance spaces will not re-open for a while. The Trust has explored the scale of the programme that can be offered, the venues that could be used, the levels of income and expenditure that would be required, the staffing that would be needed to support the programme and the impact on audiences.

Thanks to our agile and highly capable Brunton staff team who have already ensured that performances can take place away from our traditional home, the Trustees are confident it has been demonstrated that the Brunton Theatre Trust can continue to deliver its remit in the future.

A short term lease of the Haddington Corn Exchange is being negotiated with ELC, where after updating the hall in partnership with ELC, performances to larger audiences will be possible. BTT is also currently working with Loretto School to enable the continuation of the provision of film screenings and smaller scale theatre and dance performances in the school's theatre and continues to present concerts in partnership with Northesk Church.

Thanks to funds being in an exceptionally strong surplus position there is no danger of the Trust experiencing any cash flow difficulties in either the short term or in the next 3 years. ELC Administration has already pledged to continue the current annual rate of funding to the Trust for the next year and the conservatively prepared budgets for the next 3 years show that predicted deficits can be comfortably covered without any danger of the unrestricted reserves below the current reserves policy as specified below.

##### **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 £428,000 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.



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#### Reserves policy (cont)

For 2022/23 the Trust reviewed its reserves. Reserves had been built up to undertake a refurbishment programme of the Theatre space. However, this was put on hold due to the roofing issues. Careful consideration of the programme presented, and the positive response to this programme enabled the Trust to retain and further build its reserves to support the upcoming period of uncertainty.

#### 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 this sub-committee has been put on hold subject to agreement with the Council on services to be provided by the Trust. The Trust will create a revised 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 2023/24.

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

##### Reduction in Earned Income

Income generation is a principal risk factor for the Trust and risks associated with raising sufficient income to deliver the aims of the Trust will be explored through consideration of a range of scenarios due to the closure of the performance spaces.

##### Reduction in annual payment from East Lothian Council.

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

The Trust entered into discussions with the Council about the future level of funding and the services to be provided. This work is still ongoing.

A three year budget has been created to enable the Trust to deliver its programme in a variety of venues throughout the county.

##### Reduction in Programme

The reduction in the programme due to the loss of the performance spaces has been assessed. A reduction in the programme impacts on earned income levels and a corresponding saving on expenditure has been made. The reduction in programme could impact on the breadth of programme presented and the Brunton's role as a key receiving house in the Scottish cultural landscape.

## **THE BRUNTON THEATRE TRUST**

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#### **Risk management (cont)**

However through careful planning the Trust will continue to provide an accessible, entertaining yet thought provoking programme to deliver high quality artistic experiences for audiences and participants regardless of scale.

#### Reduction in earned income from ticket sales and bars.

Earned income is the largest percentage of the Trust's income and a reduction in the ability to generate sufficient funds from ticket sales and bars would impact on programming which could prove detrimental to the cultural aims of the organisation.

The Brunton's team has successfully pivoted the Brunton's programme out of the Brunton and into other venues ensuring its sustainability. The BTT's 3 year budget has been developed to support a gradual return to full operational levels.

#### **PLANS FOR FUTURE PERIODS – Short and Long-term Aims**

2022/23 started well and finished less well due to roofing issues that closed the performance spaces.

The Trust has a strong level of reserves The charity is financially stable enough to meet all its obligations and continue its business for the foreseeable future.

The Brunton Theatre Trust is a financially successful East Lothian business, blessed with excellent dedicated staff who ensure the charity delivers its purpose to the residents of the county.

The BTT has agreed a practical plan and budget to enable the provision of its high quality programme of performing arts for the benefit of audiences and participants at a range of venues while the performance spaces are closed. This will enable the Trust to continue to play a significant role in the provision of arts activities for the benefit of Council residents.

This aim will be supported by ongoing monitoring to achieve 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.

2023/24 will also see discussions with ELC regarding the existing lease and running costs for the spaces in The Brunton.

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.

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#### **PLANS FOR FUTURE PERIODS – Short and Long-term Aims (cont)**

Longer term aims for the Trust will include the implementation of an income generation strategy, an expansion of the current artistic service provided for the residents of East Lothian 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.

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.

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### **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

#### **Organisational structure (cont)**

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



## THE BRUNTON THEATRE TRUST

### TRUSTEES' REPORT

for the year ended 31 March 2023

#### REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Charity name</b>	The Brunton Theatre Trust
<b>Charity registration number</b>	SC022422
<b>Operational address</b>	Ladywell Way Musselburgh East Lothian EH21 6AA
<b>Board of Trustees</b>	
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	(resigned 15 February 2023)
Daniel Sharp	(appointed 26 October 2022)
<b>Key Management Personnel</b>	
Lesley Smith	General Manager
Rachel Menzies/ Mairead Hegarty	Marketing Manager (Jobshare)
Sharon Forbes	Box Office Manager
Jane Corrigan	Front of House Manager
<b>Senior Statutory Auditor</b>	Ingela Louise Presslie
<b>Statutory Auditors</b>	Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT
<b>Financial Management</b>	East Lothian Council John Muir House Haddington East Lothian EH41 3H

## **THE BRUNTON THEATRE TRUST**

### **TRUSTEES' REPORT**

**for the year ended 31 March 2023**

#### **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 30 August 2023 and signed on their behalf by:



Michael Stitt  
Chairman

**THE BRUNTON THEATRE TRUST**  
**INDEPENDENT AUDITORS' REPORT**  
**for the year ended 31 March 2023**

**Opinion**

We have audited the financial statements of Brunton Theatre Trust for the year ended 31 March 2023, 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 2023 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 2023**

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 20, 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 2023**

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.

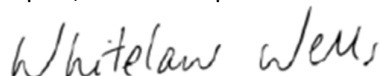
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; 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](http://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

30 August 2023

**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 2023**

		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
<i>Donations and legacies</i>	<b>2</b>	467	-	467	3,192
<i>Charitable activities</i>					
Grants and donations	<b>3</b>	121,217	4,848	126,065	474,753
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		430,982	-	430,982	430,982
Admission charges		790,620	-	790,620	385,719
Room and facility hire and other sales	<b>4</b>	255,809	-	255,809	118,634
<i>Other trading activities</i>					
Café sales		129,064	-	129,064	56,084
Rental income		21,667	-	21,667	20,000
<i>Investments</i>					
Bank interest receivable		30,706	-	30,706	1,413
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		1,804,532	4,848	1,809,380	1,514,777
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>					
<i>Raising funds</i>					
Catering and merchandise		47,122	-	47,122	20,588
<i>Charitable activities</i>	<b>5</b>	1,649,277	16,098	1,665,375	1,155,661
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		1,696,399	16,098	1,712,497	1,176,249
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income for the year</b>		108,133	(11,250)	96,883	338,528
 Transfers between funds		 -	 -	 -	 -
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds for the year</b>		108,133	(11,250)	96,883	338,528
<b><u>Reconciliation of funds:</u></b>					
Total funds at 31 March 2022		992,374	11,250	1,003,624	655,096
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 March 2023</b>	<b>13</b>	1,100,507	-	1,100,507	1,003,624
		<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 27 to 37 are an integral part of the financial statements.

**THE BRUNTON THEATRE TRUST**

**BALANCE SHEET**

**as at 31 March 2023**

	Notes	2023 £	2023 £	2022 £
<b>Fixed Assets</b>	<b>9</b>		65,656	65,013
				<hr/>
<b>Current Assets</b>				
Stock		14,348		14,598
Debtors	<b>10</b>	1,297,276		1,195,036
Cash in hand		1,600		1,600
		<hr/>		<hr/>
		1,313,224		1,211,234
<b>Creditors:</b> Amounts falling due within one year	<b>11</b>	(278,373)		(272,623)
		<hr/>		<hr/>
<b>NET CURRENT ASSETS</b>			1,034,851	938,611
			<hr/>	<hr/>
<b>NET ASSETS</b>	<b>14</b>		1,100,507	1,003,624
			<hr/>	<hr/>
<b>FUNDS</b>	<b>13</b>			
Unrestricted			1,100,507	992,374
Restricted			-	11,250
			<hr/>	<hr/>
<b>TOTAL FUNDS</b>			1,100,507	1,003,624
			<hr/>	<hr/>

Approved by the Trustees on 30 August 2023 and signed on their behalf by:



Michael Stitt  
Chairman

The notes on pages 27 to 37 are an integral part of the financial statements.

**THE BRUNTON THEATRE TRUST**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 March 2023

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided operating activities below	(13,911)	5,200
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Bank interest received	30,706	1,413
Purchase of tangible fixed assets	(16,795)	(7,213)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	13,911	(5,800)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>	-	(600)
Cash and cash equivalents brought forward	1,600	2,200
	<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	1,600	1,600
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Cash and cash equivalents</u></b>		
Cash in hand	1,600	1,600
	<hr/> <hr/>	<hr/> <hr/>
<b><u>Reconciliation of net income to net cash flow from operating activities</u></b>		
<b>Net income for the year</b>	96,883	338,528
(as per Statement of Financial Activities)		
<b><u>Adjusted for:</u></b>		
Depreciation charge	16,152	14,324
Bank interest received	(30,706)	(1,413)
(Increase)/ decrease in stocks	250	(5,743)
(Increase) in debtors	(102,240)	(443,939)
Increase in creditors	5,750	103,443
	<hr/>	<hr/>
Net cash provided by operating activities	(13,911)	5,200
	<hr/> <hr/>	<hr/> <hr/>

# **THE BRUNTON THEATRE TRUST**

## **NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2023**

### **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.

#### **Going concern**

As detailed in the trustees report on page 14, the closure of the performance spaces at the Brunton due to structural problems with the roof area, has presented challenges which the Trust, in partnership with East Lothian Council, is working hard on to overcome. The trustees are confident that with the current level of reserves and amended programme of events using alternative venues, 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 2023**

#### **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 2023**

**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.

<b>2. DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Donations	467	-	467	3,192
	<hr/>	<hr/>	<hr/>	<hr/>
	467	-	467	3,192
	<hr/>	<hr/>	<hr/>	<hr/>
<b>3. GRANTS AND DONATIONS</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Creative Scotland	121,217	-	121,217	470,503
East Lothian Council	-	4,848	4,848	4,250
	<hr/>	<hr/>	<hr/>	<hr/>
	121,217	4,848	126,065	474,753
	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted income amounting to £4,848 (2022: £15,500). Unrestricted income totalled £121,217 (2022: £459,253). 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 2023**

**4. ROOM AND FACILITY HIRE AND OTHER SALES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Theatre hire and associated income:				
Brunton Youth Theatre	102,867	-	102,867	58,489
Other	93,290	-	93,290	33,842
Statutory fees	5,982	-	5,982	2,822
Room and facility hire	53,670	-	53,670	23,481
	<hr/>	<hr/>	<hr/>	<hr/>
	255,809	-	255,809	118,634
	<hr/>	<hr/>	<hr/>	<hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2023

5. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions £	Films £	Amateurs & Rentals £	Youth Theatre £	2023 Total £	2022 Total £
<u>Direct costs</u>						
Equipment and materials	1,828	527	984	176	3,515	5,570
Printing and stationery	13,419	3,871	7,225	1,290	25,805	9,412
Services – staff costs (Note 7)	234,584	67,668	126,314	22,556	451,122	349,108
Marketing staff (Note 7)	23,062	6,652	12,417	2,217	44,347	48,304
Finance services staff (Note 7)	7,722	2,227	4,158	742	14,849	11,996
Advertising	2,615	755	1,408	252	5,030	2,948
Buy-ins	156,952	45,274	84,512	15,091	301,829	175,131
Freelance – pantomime	11,880	3,427	6,397	1,142	22,846	21,953
Licenses	10,056	2,901	5,415	967	19,341	6,289
Materials – pantomime	44,899	12,951	24,176	4,317	86,343	47,933
Materials	6,586	1,900	3,546	633	12,665	11,862
Subscriptions	2,341	675	1,261	225	4,502	6,261
VAT disallowed	77,762	22,431	41,871	7,477	149,541	78,830
Merchant services	6,581	1,898	3,543	633	12,655	8,094
Other	16,221	4,679	8,734	1,560	31,194	7,790
Marketing	-	-	-	-	-	1,982
Brunton Youth Theatre	37,396	10,788	20,137	3,596	71,917	38,842
Publicity	30,865	8,903	16,620	2,968	59,356	31,858
Communications	7,481	2,158	4,028	719	14,386	6,553
<u>Support costs</u>						
Repairs and maintenance	3,502	1,010	1,886	337	6,735	5,248
Rent	50,761	14,643	27,333	4,881	97,618	85,177
Other accommodation costs	102,935	29,693	55,427	9,898	197,953	170,467
Insurance	1,196	345	644	115	2,300	2,890
Cleaning and transport costs	2,274	656	1,225	219	4,374	1,089
Depreciation	8,398	2,423	4,523	808	16,152	14,324
<u>Governance costs</u>						
Audit fee	4,680	1,350	2,520	450	9,000	5,750
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	865,996	249,805	466,305	83,269	1,665,375	1,155,661
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted expenditure amounting to £16,098 (2022: £4,250). 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 2023**

**6. NET INCOME FOR THE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
This is stated after charging:-		
Depreciation	16,152	14,324
Auditor's remuneration: audit fee	9,000	5,750
Operating lease costs: rent	49,485	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 £510,318 (2022: £409,408) were charged during the year.

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

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Management and administrative staff	10	7
Theatre staff	21	8
	<u>          </u>	<u>          </u>
	31	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 £208,545 (2022: £183,878). 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 2023**

**9. FIXED ASSETS**

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
<b>Cost</b>				
At 1 April 2022	1,811,476	199,376	8,660	2,019,512
Additions	-	16,795	-	16,795
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,811,476	216,171	8,660	2,036,307
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>				
At 1 April 2022	1,811,476	137,371	5,652	1,954,499
Charge for year	-	14,104	2,048	16,152
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,811,476	151,475	7,700	1,970,651
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net Book Value</b>				
At 31 March 2023	-	64,696	960	65,656
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	-	62,005	3,008	65,013
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**10. DEBTORS**

	2023 £	2022 £
East Lothian Council	1,076,162	878,110
BTT Client funds held by East Lothian Council	167,509	147,144
Grant receivable	-	121,217
Other debtors	12,087	7,285
VAT	41,518	41,280
	<hr/>	<hr/>
	1,297,276	1,195,036
	<hr/> <hr/>	<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 £1,076,162 (2022: £878,110) represents cash balances held by the Council on behalf of the Trust. Additionally East Lothian Council holds BTT client funds of £167,509 (2022: £147,144) on its behalf.

**THE BRUNTON THEATRE TRUST**

**NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2023**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	25,658	40,406
Amounts due to amateur groups in respect of Venue Hires	74,146	118,397
Other creditors	-	1,598
Accruals	39,104	22,254
Deferred income	139,465	89,968
	<hr/>	<hr/>
	278,373	272,623
	<hr/> <hr/>	<hr/> <hr/>
<b>Deferred income – tickets sold in advance</b>		
Balance at 1 April 2022	89,968	87,515
Released to Statement of Financial Activities	(89,968)	(87,515)
Amounts received and deferred during the year	139,465	89,968
	<hr/>	<hr/>
Balance at 31 March 2023	139,465	89,968
	<hr/> <hr/>	<hr/> <hr/>

**12. OPERATING LEASE COMMITMENTS**

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Land &amp; buildings</b>	<b>Other</b>	<b>Land &amp; buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Land and buildings</b>				
Due within one year	518	896	518	7,172
Due between one to five years	-	-	-	-
Due between two to five years	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<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 2023

13. MOVEMENT IN FUNDS

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Unrestricted funds</b>					
General funds	927,361	1,804,532	(1,680,247)	(16,795)	1,034,851
Designated funds					
Other fixed assets	65,013	-	(16,152)	16,795	65,656
	_____	_____	_____	_____	_____
Total unrestricted funds	992,374	1,804,532	(1,696,399)	-	1,100,507
	_____	_____	_____	_____	_____
<b>Restricted funds</b>					
Award of Lottery Fund	11,250	-	(11,250)	-	-
Summer Holiday Food and Play Fund	-	4,848	(4,848)	-	-
	_____	_____	_____	_____	_____
Total restricted funds	11,250	4,848	(16,098)	-	-
	_____	_____	_____	_____	_____
<b>Total funds</b>	1,003,624	1,809,380	(1,712,497)	-	1,100,507
	=====	=====	=====	=====	=====

**General funds**

Included in unrestricted general funds is £121,217, being the remaining 50% of the Creative Scotland Covid-19 grant from the Recovery Fund for Cultural Organisations. The first instalment has been recognised as income in the financial year 2021/22 as entitlement conditions were met at 31 March 2022. These funds were received and fully spent in the year.

**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 ***Summer Holiday Food and Play Fund*** represents Scottish Government funding received via East Lothian Council to provide targeted access to activities, childcare and food for children age 5-14 from low income families throughout the 2022 holiday period.



THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2023

13. MOVEMENT IN FUNDS (continued)

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Unrestricted funds</b>					
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
	_____	_____	_____	_____	_____
<b>Restricted funds</b>					
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
	_____	_____	_____	_____	_____
<b>Total funds</b>	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.

**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 2023**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Fund balances at 31 March 2023 as represented by:</b>			
Tangible fixed assets	65,656	-	65,656
Net current assets	1,034,851	-	1,034,851
	<hr/>	<hr/>	<hr/>
	1,100,507	-	1,100,507
	<hr/>	<hr/>	<hr/>
 <b>Fund balances at 31 March 2022 as represented by:</b>			
Tangible fixed assets	65,013	-	65,013
Net current assets	927,361	11,250	938,611
	<hr/>	<hr/>	<hr/>
	992,374	11,250	1,003,624
	<hr/>	<hr/>	<hr/>

**15. RELATED PARTY TRANSACTIONS**

During the year Brunton Theatre Trust received £430,982 (2022: £430,982) of contract income from East Lothian Council for theatre management, £28,848 (2022: £24,000) from grants and service level agreements and £nil (2022: £nil) donation income.

Brunton Theatre paid East Lothian Council £862,677 (2022: £698,502) in costs, including £510,318 (2022: £409,408) for staff, £295,386 (2022: £255,541) for rental and accommodation, and £56,974 (2022: £33,553) 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 £1,076,162 (2022: £878,110). Additionally East Lothian Council holds BTT client funds of £167,509 (2022: £147,144) 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.