



THE BRUNTON THEATRE TRUST

**TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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 2024

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THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2024.

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, 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.

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 were discovered due to a building material, RAAC. 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. This received huge support from audiences.

In September 2023, The Trust took over the lease of Haddington Corn Exchange to present its re-located programme along with renting Loretto School Theatre and Northesk Church in Musselburgh as and when required. The Brunton team launched a programme at all three venues over summer, autumn and spring 2023-24. The cost of the lease, the equipment required to support the performance programme and of renting the other 2 venues was an unexpected cost. In addition there was a loss of some of the programming and audiences due to the change in the venues and this impacted on the Trust's finances resulting in the Trust using reserves to enable their programme to continue. Financial support from Creative Scotland during this period helped to support the performance programme and some of the infrastructure costs.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

INTRODUCTION (continued)

In January 2024, East Lothian Council made the decision that due to budget pressures it would reduce the annual payment to BTT by £200,000 from 2024/25 onwards. The Trust has responded to this reduction by making plans to increase and diversify its funding streams from other sources and apply to Creative Scotland for additional funding.

ACTIVITIES

Dance:

In 2023/24, The Brunton formed a partnership with White and Givan to develop dance performances and creative activities for communities including an apprenticeship scheme in East Lothian. Due to the building issues and funding decisions, the programme moved to 2024/25. The 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 including a girls dance class in Prestonpans. In addition, funding from Creative Scotland supported a dance project with Dawn Hartley to develop and create new dance work for schools and families.



Theatre:

The Theatre programme during 2023/24 was badly impacted by the roofing issues. Some of the performances had to be cancelled due to the technical limitations of the alternative venues being used.

Some audiences were reluctant to travel to different venues and this impacted on audience numbers. There was also a loss of some of the planned productions due to timescales with finding alternative venues.

The Brunton continued to programme some smaller scale work into Loretto Theatre and outdoor theatre in August for Fringe audiences. London Classic Theatre was able to present their production of Faith Healer at Loretto Theatre.



Children and Young People:

During 2023/24 the programme for children and young people presented a range of companies including performances outdoor at Musselburgh Racecourse during August and performances at Loretto Theatre and Haddington Corn Exchange. Catherine Wheels Theatre Company were unable to present their performances in The Brunton and successfully transferred to Haddington Corn Exchange.



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TRUSTEES' REPORT

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ACTIVITIES (continued)

Pantomime:

The Brunton's annual pantomime, was not able to be produced in house in 2023-24 due to the capacity of the team to create a production while managing the transfer of the programme to the alternative venues. It was agreed that a ready made production would be brought in and Hopscotch Theatre Company was commissioned to present their pantomime Cinderella in schools and at Loretto Theatre. The production was well received and played to sell out audiences: public performances. Press reviews were also positive.



Resident Companies:

Due to the roofing issues, the resident company Catherine Wheels had to move out of The Brunton until a decision is taken about the future of the building. The Brunton continued to support the Company, presenting their productions in Haddington Corn Exchange.

Screenings:

In 2023-24 the film programme was transferred to Loretto Theatre with some screenings being piloted in Haddington. Indy Cinema worked with The Brunton to curate and screen the programme. Due to the change of venue, audience numbers dipped for some of the screenings particularly over the winter months. The pilot programme of screenings was presented at Haddington Corn Exchange with good feedback and regular screenings are now being planned.



Music and Comedy:

In 2023-24 the music programme was badly affected by the roofing issues with concerts being moved to Edinburgh venues and the alternative venues in East Lothian. The Brunton team rose to the challenge and moved concerts successfully into various venues enabling the programme to continue. Audiences mainly stayed with the programme although some audiences were lost due to the travel concerns with the alternative venues. The music programme settled down in the 3 East Lothian venues in the autumn and audiences started to re-build for the programme at these venues.



Classical:

In 2023-24 The Brunton's classical music programme was successfully transferred to Northesk Church. Audiences remained steady as they enjoyed the acoustic at the church as it is suitable for classical music. St Mary's Church in Haddington hosted the RSNO and this was well received. The Brunton's classical music lunchtime recitals, and orchestral concerts were curated by the Classical Music programmer.



THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

ACTIVITIES (continued)

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 wellbeing and social inclusion.

In 2023-24 the Youth Arts network programme of youth theatre, dance and musical theatre, BPAN, (Brunton Performing Arts Network) developed new classes. The programme enabled young people to learn new skills and have fun within a creative environment. Funding from Creative Scotland enabled targeted work to be undertaken with partners for key groups which widened access to the programme.

The 2023/24 the Community programme with David Ross presented a successful re-staging of The Steamie at Loretto Theatre with community participants. The Musical Theatre Summer School was also presented in Loretto Theatre with 50 participants presenting Bugsy in August and this was followed by 13 The Musical in February with 25 young people.



All productions enabled local performers to be supported by The Brunton's team of creative staff to present high quality work for audiences.

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 2023-24 The Brunton worked in partnership with East Lothian Works, Queen Margaret University and Connected Communities colleagues to deliver a programme of creative activities for all ages.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

ACTIVITIES (continued)

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. 2023/24 was a particularly challenging year for the Trust and The Brunton team with the loss of its performance spaces and need to transfer the whole programme to alternative venues. However The Brunton team demonstrated its resilience and flexibility in the face of adversity, ensuring that the programme continued to be presented to a high standard in alternative spaces.

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 during 2023/24 are outlined below:

- The provision of a comprehensive annual programme of performing arts performances and screenings in venues leased or rented by the BTT.
- 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.
- Ensuring that associated services ie bars and kiosk are provided to the highest standard and use local produce where ever possible in order to support the local economy.
- Supporting local performing arts 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 BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

OBJECTIVES AND OUTCOMES (continued)

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 2023/24

In 2023/24, the programme was transferred to alternative venues due to RAAC In the roof of The Brunton. This impacted on the programme and resulted in a reduction in the number of performances and screenings.

"Hopsotch Theatre slips on their bold glass slippers to ensure East Lothian audiences keep their annual pantomime, as The Brunton spirit of community and traditional panto capers live on while the venue remains closed due to structural issues." *Dominic Corr, Corr Blimey*

"The Brunton Theatre team is doing a heroic job of sustaining the theatre's presence while its building remains closed because of structural problems." *Joyce McMillan, The Scotsman*

"Another superb evening of music at Northesk Parish Church, with a large and very appreciative audience ... musicianship par excellence which led the audience not only to applaud vigorously but also to stamp their feet and cheer the small band of musicians who displayed such consummate artistry." *Mary Woodward, ScotsGay Arts*



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TRUSTEES' REPORT

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OBJECTIVES AND OUTCOMES (continued)

"I'm disabled and I'm a wheelchair user and had front row seats. The staff were amazing and chatted away and made us feel welcome. We can't wait to come back." Audience review at Corn Exchange

"Great venue. Comfortable Seats. Plenty of space. Tiered seating meant that there was no possibility of obstructed views." Audience review at Loretto Theatre

"We thought that the Northesk Parish Church was a wonderful venue, with its perfect acoustics and welcoming atmosphere. It was warm and comfortable. The staff were friendly and helpful." Audience review at Northesk Church

Community Performing Arts Groups

The Brunton hosted performances from local performing arts companies that hired the Theatre. During 2023/24 the local performing arts groups were supported to present their showcases in Loretto Theatre.

Impact of RAAC on BTT's Programme

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

Following analysis of audiences in 2023/24 BTT was planning to consolidate its programming and to ensure that the programme offered was accessible and relevant to the interests and aspirations of the community. However following the discovery of RAAC in the roof of The Brunton, the team worked hard to create the best possible programme using a range of alternative venues in order to maintain its audiences.

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 complex 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.

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TRUSTEES' REPORT

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OBJECTIVES AND OUTCOMES (continued)

With the lease of Haddington Corn Exchange as an alternative venue the opportunity to develop new audiences for the programme from the East of the county was a positive step. Feedback from the programme that was presented in the alternative venues was gathered and was very encouraging. However the restrictions in technical facilities at the alternative venues and with some audiences not keen to go to the alternative venues due to location, there was an overall reduction over the year in programming and audiences.

The Brunton venue was a thriving arts facility with excellent facilities rooted in the local community. The Brunton team aimed to re-create this experience at the alternative venues in order to deliver a programme that offered high quality artistic experiences for audiences and participants.

Funding from Creative Scotland's Open Fund supported a range of activities and infrastructure costs during this period of crisis to enable The Brunton to build its resilience and support outcomes.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

OBJECTIVES AND OUTCOMES (continued)

Ticket Prices

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

Theatre	Average £15 full price	Average £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	£18 - £21 full price	£16 - £19 concession	
Classical	£22-£23 full price	£20-£21 concession	
Classical Lunch Recital	£11 all tickets		
Comedy	£16 - £25 full price	£23 concession on £23 ticket	
Children's Theatre	£8.50- £17 full price	£7.50-£15 concession	
Pantomime	Schools £10.00 Public		
Films	All tickets £8.50 Concessions £7.50		ROH Live £16.00 £13.00 concessions NT Live £13.50 £11.50 concessions

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OBJECTIVES AND OUTCOMES (continued)

The Brunton Performing Arts Network

In 2023/24 the number of people attending the Brunton's weekly performing arts network groups and partnership classes with Active Schools were :

Group	Number per class
Aberlady	9
Pencaitland 5 - 7	10
Pencaitland 8 - 12	17
Dunbar 8 – 12	16
Dunbar 12 - 15	11
Longniddry	9
Haddington 5 - 7	10
Haddington 8 - 12	13
Haddington 12 - 16	15
Brunton Youth Theatre 5 - 7	13
Brunton Youth Theatre 8 - 12	20
Brunton Youth Theatre 12-15	10
Brunton Youth Theatre 16-18	15
Prestonpans ASN	15
Prestonpans Adult Dance	8
Fisherrow Drama Group	16
Prestonpans Girls Group	7
Musical Theatre 8 - 12	19
Musical Theatre 12 - 16	10
Brunton Players	14
Brunton/Active Schools Partnership class Musselburgh P 1 -3	15
Brunton/Active Schools Partnership class Musselburgh P 7 - 8	8
Brunton/Active Schools Partnership class Haddington P 3 - 13	12
Brunton/Active Schools Partnership class Haddington P 4 – 7	13

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OBJECTIVES AND OUTCOMES (continued)

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. 2023/24 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.

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 2023/24 the team worked with Radiator who had been commissioned to develop a new website for The Brunton which was launched in March 2024.

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. The restaurant was leased to Norma Buchan, who operated under the trading name of 'The Bistro at the Brunton Theatre'. During 2023/24 when the performance spaces had to close, the impact on the Bistro's business was considerable. The Brunton team continued to work with the Bistro where possible to offer its catering for classical lunchtime concerts and pre-show suppers if shows were presented in a local venue. However there was a marked reduction in the number of opportunities for these linked meals and with a general downturn in business, the Bistro took the decision to close.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

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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 with the General Manager, 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.

Going Concern

In 2023/24 the Trust navigated its way through a challenging period following the discovery of RAAC in the building. The Trust secured financial support from Creative Scotland to support key projects and infrastructure costs during the crisis. The main source of income was the annual contract payment from East Lothian Council which was maintained at the same level in 2023/24. The Council also continued with an additional payment of £24k p.a. to support the Trust's film and music programming. However despite best efforts, operating costs increased due to the need to source alternative venues and this coupled with a reduction in earned income through box office due to the changes that had to be made to the programme resulted in the Trust using reserves to maintain its programme.

The impact of the closure of the performance spaces amounted to deficit of £299,726 to end of March 2024.

Going forward, due to budget pressures, the Council took the decision to cut the annual payment to the Trust from 2024/25 forward by £200,000. The Trust will use further reserves to maintain its programme during 2024/25. However, a funding application for multi-year funding has been submitted to Creative Scotland. The Trust is also working on its income generation and diversification strategy to increase its income from other sources. Following the announcement by East Lothian Council to permanently close the Brunton building, the Trust is preparing its future budget on the plan to present its programme in the alternative venues going forward.

Reserves policy

The Trust's current reserves policy is that the unrestricted funds not committed or invested in tangible or intangible fixed assets ('the free reserves') held by the charity should be equivalent to three months of the resources expended, which equates to c. £345k 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.

In 2023/24 The Trust had to make use of reserves to maintain its performance programme. Free reserves at 31 March 2024 stand at £747,526 (2023: £1,034,851). The Trust holds restricted funds amounting to £nil (2023: £nil) and designated funds amounting to £53,255 (2023: £65,656) Total funds amount to £800,781 (2023: £1,100,507).

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

FINANCIAL REVIEW (continued)

Risk management

Insurance services are provided by East Lothian Council (ELC) and also through insurance policies taken out by the Trust to support their programme in the alternative venues. 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 has been in consultation with the Council on an SLA for partnership working. The Trust has created a Risk Register to identify risks with mitigations in place to manage the potential risks.

The Trust has identified 4 key 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 has been considered.

To mitigate the loss of earned income, the Trust has reduced its operating expenditure where possible.

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 the reduction of £200,000 from 2024/25 onwards will have a significant impact on the delivery of the services provided.

To mitigate the loss of income the Trust is preparing its income generation strategy and looking to raise funds from a variety of sources including Creative Scotland, Trusts and Foundations.

Reduction in Programme

The reduction in the programme will impact on earned income levels and a corresponding saving on expenditure is required to be made. The reduction in programme would impact on the breadth of programme presented and the Brunton's role as a key receiving house in the Scottish cultural landscape.

The Trust is committed to providing an accessible, entertaining yet thought provoking programme to deliver high quality artistic experiences for audiences and participants regardless of scale.

To mitigate this risk the Trust will reduce its operating costs where possible and aim to source a high quality programme at a variety of scales.

THE BRUNTON THEATRE TRUST

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for the year ended 31 March 2024

FINANCIAL REVIEW (continued)

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 prove detrimental to the cultural aims of the organisation.

In order to mitigate losses during this period of crisis, the Trust will reduce its operating costs where possible and apply for additional funds from other sources.

PLANS FOR FUTURE PERIODS – Short and Long-term Aims

2023/24 started well and finished less well due to the roofing issues that closed the performance spaces.

The Trust had a strong level of reserves and will require to use some its reserves in order to support the organisation through the difficult times ahead.

The key short term aim of BTT over the coming months is the provision of its high quality programme of performing arts for the benefit of audiences and participants at a range of venues while the Brunton is closed. This will require operating costs to be kept to a minimum and funds raised from additional sources due to the reduction in Council funding. The Trust aims 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.

2024/25 will also see discussions with the Council finalise regarding the existing lease and running costs for the spaces in The Brunton and an agreement regarding the SLA. Trustees are in the process of preparing a new business plan for the organisation which will set out their vision and operational plan, including fundraising activities.

Longer term aims for the Trust will include the implementation of an income generation strategy, a review of the current artistic service provided for the residents of East Lothian and the recruitment of new Trustees with the skills required to further 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.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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 and the presence of ELC Councillors on the Board.



THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name The Brunton Theatre Trust

Charity registration number SC022422

Operational address Ladywell Way
Musselburgh
East Lothian
EH21 6AA

Board of Trustees

Michael Stitt (Chair)	(Chair)
Sarah Allen	
Peter Brown	(resigned 12 November 2024)
Richard Butt	
Councillor Andrew Forrest	
Councillor Colin McGinn	
Daniel Sharp	

Key Management Personnel

Lesley Smith	General Manager (to 31 March 2024)
Kirsty Somerville	General Manager (from 18 June 2024)
Rachel Menzies/ Mairead Hegarty	Marketing Manager (Jobshare)
Sharon Forbes	Box Office Manager
Jane Corrigan	Front of House Manager

Senior Statutory Auditor Louise Presslie CA

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

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

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2024

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 25 November 2024 and signed on their behalf by:



Michael Stitt
Chairman

THE BRUNTON THEATRE TRUST
INDEPENDENT AUDITORS' REPORT
for the year ended 31 March 2024

Opinion

We have audited the financial statements of Brunton Theatre Trust for the year ended 31 March 2024, 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 2024 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.

Material Uncertainty Related to Going Concern

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in notes 1 and 17 to the financial statements concerning the Trust's ability to continue as a going concern. The closure of the Brunton building, uncertainty over future funding, the outcome of which could result in further depletion of reserves, indicates the existence of a significant material uncertainty which casts doubt about the Trust's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustee's assessment of the Trust's ability to continue to adopt the going concern basis of accounting included assessing the trustee's budget forecasts, activities post year end and level of reserves held.

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

THE BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT

for the year ended 31 March 2024

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.

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

THE BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT

for the year ended 31 March 2024

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might

THE BRUNTON THEATRE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

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

25 November 2024

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

THE BRUNTON THEATRE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
<i>Donations and legacies</i>	2	98	-	98	467
<i>Charitable activities</i>					
Grants and donations	3		83,750	83,750	126,065
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		430,982	-	430,982	430,982
Admission charges		324,962	-	324,962	790,620
Room and facility hire and other sales	4	138,002	-	138,002	255,809
<i>Other trading activities</i>					
Café sales		36,701	-	36,701	129,064
Rental income		18,333	-	18,333	21,667
<i>Investments</i>					
Bank interest receivable		25,086	-	25,086	30,706
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		998,164	83,750	1,081,914	1,809,380
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
<i>Raising funds</i>					
Catering and merchandise		15,267	-	15,267	47,122
<i>Charitable activities</i>	5	1,282,623	83,750	1,366,373	1,665,375
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		1,297,890	83,750	1,381,640	1,712,497
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year		(299,726)	-	(299,726)	96,883
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds for the year		(299,726)	-	(299,726)	96,883
<u>Reconciliation of funds:</u>					
Total funds at 31 March 2023		1,100,507	-	1,100,507	1,003,624
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2024	14	800,781	-	800,781	1,100,507
		<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 26 to 38 are an integral part of the financial statements.

THE BRUNTON THEATRE TRUST

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2024 £	2023 £
Fixed Assets				
Tangible assets	9	41,802		65,656
Intangible assets	10	11,453		-
		<hr/>	53,255	<hr/> 65,656
Current Assets				
Stock		12,450		14,348
Debtors	11	940,096		1,297,276
Cash in hand		1,400		1,600
		<hr/>		<hr/>
		953,946		1,313,224
Creditors: Amounts falling due within one year	12	(206,420)		(278,373)
		<hr/>		<hr/>
NET CURRENT ASSETS			747,526	1,034,851
			<hr/>	<hr/>
NET ASSETS	15		800,781	1,100,507
			<hr/> <hr/>	<hr/> <hr/>
FUNDS	14			
Unrestricted			800,781	1,100,507
Restricted			-	-
			<hr/>	<hr/>
TOTAL FUNDS			800,781	1,100,507
			<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 25 November 2024 and signed on their behalf by:



Michael Stitt
Chairman

The notes on pages 26 to 38 are an integral part of the financial statements

THE BRUNTON THEATRE TRUST

STATEMENT OF CASH FLOWS

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash used by operating activities below	(8,546)	(13,911)
	<hr/>	<hr/>
Cash flows from investing activities:		
Bank interest received	25,086	30,706
Purchase of tangible fixed assets	(16,740)	(16,795)
	<hr/>	<hr/>
Net cash used in investing activities	8,346	13,911
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(200)	-
Cash and cash equivalents brought forward	1,600	1,600
	<hr/>	<hr/>
Cash and cash equivalents carried forward	1,400	1,600
	<hr/> <hr/>	<hr/> <hr/>
<u>Cash and cash equivalents</u>		
Cash in hand	1,400	1,600
	<hr/> <hr/>	<hr/> <hr/>
<u>Reconciliation of net income to net cash flow from operating activities</u>		
Net (expenditure)/ income for the year	(299,726)	96,883
(as per Statement of Financial Activities)		
<u>Adjusted for:</u>		
Depreciation charge	8,945	16,152
Amortisation charge	5,287	-
Loss on disposal	14,909	-
Bank interest received	(25,086)	(30,706)
Decrease in stocks	1,898	250
Decrease/(increase) in debtors	357,180	(102,240)
(Decrease)/increase in creditors	(71,953)	5,750
	<hr/>	<hr/>
Net cash used by operating activities	(8,546)	(13,911)
	<hr/> <hr/>	<hr/> <hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

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

The Trust is dependent on grant funding from outside sources in order to meet its day to day working capital requirements. Budgets have been prepared for the 3 years to 31 March 2027 which indicate that should the multi-year funding application to Creative Scotland be successful, together with ongoing support from East Lothian Council, the Trust would return to a position of surplus. However, the outcome of the application to Creative Scotland will not be known until early 2025 which is after the financial statements have been signed. Should the application to Creative Scotland be unsuccessful, and in the absence of alternative additional funding and a permanent building to replace The Brunton, the longer term future of the Brunton is in doubt and would be considered by Trustees at that time. This constitutes a material uncertainty relating to going concern. However, the trustees consider there to be sufficient reserves to continue operating and cover liabilities as they fall due 12 months from the date of signing the financial statements and therefore the accounts have been prepared on the 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.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

1. ACCOUNTING POLICIES (continued)

- 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.

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 performances for each project.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support have been charged fully to activities based on the number of performances for each project as set out in note 5.

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

Intangible assets and amortisation

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less accumulated amortisation and any accumulated impairment loss.

The website is being amortised evenly over its estimated useful life of three years.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

1. ACCOUNTING POLICIES (continued)

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.

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.

Judgements and key sources of estimation uncertainty

In preparing the financial statements, directors make estimates and assumptions which affect reporting results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Critical judgements made in preparing these financial statements comprise; the timing of recognition of income in accordance with Charities SORP FRS102, the applicability of the estimated useful lives of fixed assets used to calculate the period over which depreciation is applied, review of fixed assets for impairment or obsolescence and the assessment of leases to determine whether the risks and rewards of ownership remain with the lessor or are transferred to the charity.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	98	-	98	467
	<hr/>	<hr/>	<hr/>	<hr/>
	98	-	98	467
	<hr/>	<hr/>	<hr/>	<hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

3. GRANTS AND DONATIONS	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Creative Scotland		83,750	83,750	121,217
East Lothian Council	-	-	-	4,848
	<hr/>	<hr/>	<hr/>	<hr/>
	-	83,750	83,750	126,065
	<hr/>	<hr/>	<hr/>	<hr/>

Included above is restricted income amounting to £83,750 (2023: £4,848). Unrestricted income totalled £nil (2023: £121,217). All other income was unrestricted in both the current and previous years.

4. ROOM AND FACILITY HIRE AND OTHER SALES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Theatre hire and associated income:				
Brunton Youth Theatre	75,829	-	75,829	102,867
Other	45,642	-	45,642	93,290
Statutory fees	733	-	733	5,982
Room and facility hire	15,798	-	15,798	53,670
	<hr/>	<hr/>	<hr/>	<hr/>
	138,002	-	138,002	255,809
	<hr/>	<hr/>	<hr/>	<hr/>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

5. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions £	Films £	Amateurs & Rentals £	Youth Theatre £	2024 Total £	2023 Total £
<u>Direct costs</u>						
Equipment and materials	33,855	11,746	23,492	-	69,093	3,515
Printing and stationery	9,214	3,197	6,393	-	18,804	25,805
Services – staff costs (Note 7)	210,792	73,132	146,264	-	430,188	451,122
Marketing staff (Note 7)	26,265	9,112	18,225	-	53,602	44,347
Finance services staff (Note 7)	8,936	3,100	6,200	-	18,236	14,849
Advertising	-	-	-	-	-	5,030
Buy-ins	98,362	34,125	68,251	-	200,738	301,829
Freelance – pantomime	910	-	-	-	910	22,846
Licenses	1,693	588	1,175	-	3,456	19,341
Materials – pantomime	46,280	-	-	-	46,280	86,343
Materials	1,757	610	1,219	-	3,586	12,665
Subscriptions	1,171	406	813	-	2,390	4,502
VAT disallowed	47,048	-	32,645	16,323	96,016	149,541
Merchant services	1,775	616	1,231	-	3,622	12,655
Other	39,022	13,538	27,077	-	79,637	31,194
Brunton Youth Theatre	-	-	-	63,724	63,724	71,917
Publicity	26,202	9,090	18,180	-	53,472	59,356
Communications	1,665	578	1,155	-	3,398	14,386
<u>Support costs</u>						
Repairs and maintenance	1,359	472	944	-	2,775	6,735
Rent	17,550	6,089	12,177	-	35,816	97,618
Other accommodation costs	67,607	23,455	46,910	-	137,972	197,953
Insurance	1,127	391	782	-	2,300	2,300
Cleaning and transport costs	841	292	584	-	1,717	4,374
Depreciation	4,383	1,521	3,041	-	8,945	16,152
Amortisation	2,590	899	1,798	-	5,287	-
Loss on disposal	7,305	2,535	5,069	-	14,909	-
<u>Governance costs</u>						
Audit fee	4,655	1,615	3,230	-	9,500	9,000
	<u>662,364</u>	<u>197,107</u>	<u>426,854</u>	<u>80,047</u>	<u>1,366,373</u>	<u>1,665,375</u>

Included above is restricted expenditure amounting to £83,750 (2023: £16,098). 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 2024

6. NET INCOME FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:-		
Depreciation	8,945	16,152
Amortisation	5,287	-
Auditor's remuneration: audit fee	9,500	9,000
Operating lease costs: rent	30,050	49,485
	<hr/>	<hr/>

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 £502,026 (2023: £510,318) were charged during the year.

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

	2024	2023
	No.	No.
Management and administrative staff	10	10
Theatre staff	18	21
	<hr/>	<hr/>
	28	31
	<hr/>	<hr/>

The key management personnel of the charity are considered to be the General Manager, the Box Office Manager, the Front of House Manager and the Marketing Manager. During the year key management personnel received total remuneration of £241,150 (2023: £208,545). One employee received emoluments of more than £80,000 in current year (2023: 1).

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 2024

9. FIXED ASSETS

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
Cost				
At 1 April 2023	1,811,476	216,171	8,660	2,036,307
Additions	-	-	-	-
Disposals	-	(37,275)	-	(37,275)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,811,476	178,896	8,660	1,999,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 April 2023	1,811,476	151,475	7,700	1,970,651
Charge for year	-	8,625	320	8,945
Disposals	-	(22,366)	-	(22,366)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	1,811,476	137,734	8,020	1,957,230
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Book Value				
At 31 March 2024	-	41,162	640	41,802
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	-	64,696	960	65,656
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

10. INTANGIBLE ASSETS	Website	Total
		£
Cost		
At 1 April 2023	-	-
Additions	16,740	16,740
	<hr/>	<hr/>
At 31 March 2024	16,740	16,740
	<hr/>	<hr/>
Amortisation		
At 1 April 2023	-	-
Charge in the year	5,287	5,287
	<hr/>	<hr/>
At 31 March 2024	5,287	5,287
	<hr/>	<hr/>
Net book value		
At 31 March 2024	11,453	11,453
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	-	-
	<hr/> <hr/>	<hr/> <hr/>
11. DEBTORS	2024	2023
	£	£
East Lothian Council	535,344	1,076,162
BTT Client funds held by East Lothian Council	180,700	167,509
Grant receivable	20,000	-
Other debtors	204,052	12,087
VAT	-	41,518
	<hr/>	<hr/>
	940,096	1,297,276
	<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 £535,344 (2023: £1,076,162) represents cash balances held by the Council on behalf of the Trust. Additionally East Lothian Council holds BTT client funds of £180,700 (2023: £167,509) on its behalf.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	6,593	25,658
Amounts due to amateur groups in respect of Venue Hires	103,189	74,146
VAT	17,796	-
Accruals	41,423	39,104
Deferred income	37,419	139,465
	<hr/>	<hr/>
	206,420	278,373
	<hr/> <hr/>	<hr/> <hr/>
Deferred income – tickets sold in advance		
Balance at 1 April 2023	139,465	89,968
Released to Statement of Financial Activities	(139,465)	(89,968)
Amounts received and deferred during the year	37,419	139,465
	<hr/>	<hr/>
Balance at 31 March 2024	37,419	139,465
	<hr/> <hr/>	<hr/> <hr/>

13. OPERATING LEASE COMMITMENTS

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

	2024	2024	2023	2023
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Land and buildings				
Due within one year	518	520	518	896
Due between one to five years	-	-	-	-
Due between two to five years	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Trust also leases the Corn Exchange, Haddington, from East Lothian Council at a base rent of £47,667 per annum. Additionally, the Trust pays East Lothian Council 42% of total running and servicing costs of the Brunton Hall.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

14. MOVEMENT IN FUNDS

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted funds					
General funds	1,034,851	998,164	(1,285,489)	-	747,526
Designated funds					
Other fixed assets	65,656		(12,401)	-	53,255
	_____	_____	_____	_____	_____
Total unrestricted funds	1,100,507	998,164	(1,297,890)	-	800,781
	_____	_____	_____	_____	_____
Restricted funds					
Award of Lottery Fund	-	83,750	(83,750)	-	-
	_____	_____	_____	_____	_____
Total restricted funds	-	83,750	(83,750)	-	-
	_____	_____	_____	_____	_____
Total funds	1,100,507	1,081,914	(1,381,640)	-	800,781
	=====	=====	=====	=====	=====

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

14. MOVEMENT IN FUNDS (Continued)

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
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
	_____	_____	_____	_____	_____
Restricted funds					
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)	-	-
	_____	_____	_____	_____	_____
Total funds	1,003,624	1,809,380	(1,712,497)	-	1,100,507
	=====	=====	=====	=====	=====

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 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	41,802	-	41,802
Intangible fixed assets	11,453	-	11,453
Net current assets	747,526	-	747,526
	<hr/>	<hr/>	<hr/>
	800,781	-	800,781
	<hr/>	<hr/>	<hr/>
 Fund balances at 31 March 2023 as represented by:			
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/>

16. RELATED PARTY TRANSACTIONS

During the year Brunton Theatre Trust received £430,982 (2023: £430,982) of contract income from East Lothian Council for theatre management, £24,000 (2023: £28,848) from grants and service level agreements and £nil (2023: £nil) donation income.

Brunton Theatre paid East Lothian Council £726,549 (2023: £862,677) in costs, including £502,026 (2023: £510,318) for staff, £172,824 (2023: £295,386) for rental and accommodation, and £51,699 (2023: £56,974) 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 £535,344 (2023: £1,076,162). Additionally East Lothian Council holds BTT client funds of £180,700 (2023: £167,509) 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.

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

17. GOING CONCERN

As detailed in the trustees report on page 13, the permanent closure of the Brunton building 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 Trust is dependent on external funding. The reduction in the level of future funding provided by East Lothian Council and the uncertainty over the outcome of the application to Creative Scotland for multi-year funding constitutes a material uncertainty relating to going concern. However, the Trustees are confident that with the current level of reserves and amended programme of events using alternative venues, the Trust will have the ability to continue operating for a period of at least 12 months from the date of signing the financial statements. Accordingly, the accounts have been prepared on a going concern basis.