

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2022
for
BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045

M. J. Grainger & Co.
196 High Street
Quarry Bank
Brierley Hill
West Midlands
DY5 2JP

BRIERLEY HILL MUSICAL THEATRE COMPANY

Registered Charity No 501045

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For The Year Ended 31 December 2022**

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**Independent Examiner's Report to the Trustees of
BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045**

We report on the accounts for the year ended 31 December 2022 set out on pages two to six.

Respective responsibilities of trustees and examiner

The members are responsible for the preparation of the accounts. The members consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act.
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the members and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that, in any material aspect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting Requirements of the 2011 Act have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. J. Grainger & Co.
196 High Street
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Date:

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045
Statement of Financial Activities
for the Year Ended 31 December 2022

	Unrestricted funds £	2022 Total funds £	2021 Total funds £
Notes			
INCOMING RESOURCES			
Incoming resources from generated funds			
Members subscriptions	1,140	1,140	1,560
Income from productions	75,699	75,699	
Donations			
Investment income	60	60	53
Dinner dance			
Sundry income	60	60	
Total incoming resources	76,959	76,959	1,613
RESOURCES EXPENDED			
Charitable activities			
Cost of Generating Funds	80,597	80,597	4,687
Governance costs	40	40	120
Total resources expended	80,637	80,637	4,807
NET INCOMING/ (OUTGOING)			
RESOURCES BEFORE TRANSFERS	(3,678)	(3,678)	(3,194)
RECONCILIATION OF FUNDS			
Total funds brought forward	47,521	47,521	50,715
TOTAL FUNDS CARRIED FORWARD	43,843	43,843	47,521

The notes form part of these financial statements

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045

Balance Sheet
As at 31 December 2022

		Unrestricted funds £	2022 Total funds £	2021 Total funds £
	Notes			
CURRENT ASSET				
Debtors	1	10,603	10,603	10,106
Cash at bank and in hand		<u>42,850</u>	<u>42,850</u>	<u>38,105</u>
		53,453	53,453	48,211
CREDITORS				
Amounts falling due within one year	2	<u>9,610</u>	<u>9,610</u>	<u>690</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>43,843</u>	<u>43,843</u>	<u>47,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,843</u>	<u>43,843</u>	<u>47,521</u>
NET ASSETS		<u><u>43,843</u></u>	<u><u>43,843</u></u>	<u><u>47,521</u></u>
FUNDS				
	3			
Unrestricted funds			43,843	47,521
TOTAL FUNDS			<u><u>43,843</u></u>	<u><u>47,521</u></u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....

Trustee

.....

Trustee

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045
Notes to the Financial Statements
for the Year Ended 31 December 2022

1 ACCOUNTING POLICIES

Accounting convention

The FCC is a public benefit entity within the meaning of FRS102.

The financial statements have been prepared under the Charities Act 2011 and with the Regulations' 'true and fair view' provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

ASSETS

Short Term Deposits

These are the cash held on deposit at the bank.

Incoming Resources

Member subscriptions and income from productions are recognised when received.

Interest and all other income are recognised when received.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Company is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds

These represent the remaining income funds of the Company that are available for spending on the general purposes of the Company.

BRIERLEY HILL MUSICAL THEATRE COMPANY
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Notes to the Financial Statements
for the Year Ended 31 December 2022

1	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Debtors	10,603	10,106
		<u>10,603</u>	<u>10,106</u>

2	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2021	2021
		£	£
	Creditors	9,610	690
		<u>9,610</u>	<u>690</u>

3	MOVEMENT IN FUNDS		
		At 1.1.22	Net movement in funds
		£	£
	Unrestricted funds		
	General fund	47,521	(3,678)
		<u>47,521</u>	<u>(3,678)</u>
	TOTAL FUNDS	<u>47,521</u>	<u>(3,678)</u>

Net movement in funds, included in the above are as follows:

		Incoming Resources	Resources expended
		£	£
	Unrestricted funds		
	General fund	76,959	80,637
		<u>76,959</u>	<u>80,637</u>
	TOTAL FUNDS	<u>76,959</u>	<u>(3,678)</u>

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

INCOMING RESOURCES	2022 £	2021 £
Members subscriptions	1,140	1,560
Income from productions	75,699	
Donations		
Investment income	60	53
Dinner dance		
Sundry income	60	
Total Incoming Resources	<u>76,959</u>	<u>1,613</u>
RESOURCES EXPENDED	Total 2022 £	Total 2021 £
Charitable Activities		
Show costs	73,867	
Future rights		
Room hire	4,200	1,320
Ingrnico credit cards	60	105
Sheryl Dance	540	540
Windsor Telecom		206
Dinner dance		
Scenery prop storage		
Service charges	219	96
Merchant rental	149	297
Insurance	1,350	1,415
Others		373
NODA	212	185
Chqs		100
Charity donations		50
	<u>80,597</u>	<u>4,687</u>
GOVERNANCE COSTS		
Accountancy	40	120
TOTAL RESOURCES EXPENDED	<u>80,637</u>	<u>4,807</u>
Net Income / Expenditure	<u>(3,678)</u>	<u>(3,194)</u>

The notes form part of these financial statements