

Report of the Trustees and
Unaudited Financial Statements For The Period 1 January 2023 to 30 June 2024
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 Period 1 January 2023 to 30 June 2024**

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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 period ended 30 June 2024 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 Period 1 January 2023 to 30 June 2024

	Unrestricted funds	2024 Total funds £	2022 Total funds £
Notes	£		
INCOMING RESOURCES			
Incoming resources from generated funds			
Members subscriptions	2,097	2,097	1,140
Income from productions	138,345	138,345	75,699
Donations			
Investment income	84	84	60
Dinner dance			
Sundry income	112	112	60
Total incoming resources	140,638	140,638	76,959
RESOURCES EXPENDED			
Charitable activities			
Cost of Generating Funds	120,778	120,778	80,597
Governance costs	180	180	40
Total resources expended	120,958	120,958	80,637
NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS	19,680	19,680	(3,678)
RECONCILIATION OF FUNDS			
Total funds brought forward	43,843	43,843	47,521
TOTAL FUNDS CARRIED FORWARD	63,523	63,523	43,843

The notes form part of these financial statements

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045

Balance Sheet
As at 30 June 2024

	Notes	Unrestricted funds £	2024 Total funds £	2022 Total funds £
CURRENT ASSET				
Debtors	1	1,440	1,440	10,603
Cash at bank and in hand		<u>62,758</u>	<u>62,758</u>	<u>42,850</u>
		64,198	64,198	53,453
CREDITORS				
Amounts falling due within one year	2	<u>675</u>	<u>675</u>	<u>9,610</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>63,523</u>	<u>63,523</u>	<u>43,843</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>63,523</u>	<u>63,523</u>	<u>43,843</u>
NET ASSETS		<u><u>63,523</u></u>	<u><u>63,523</u></u>	<u><u>43,843</u></u>
FUNDS				
Unrestricted funds	3		63,523	43,843
TOTAL FUNDS			<u><u>63,523</u></u>	<u><u>43,843</u></u>

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

.....

Trustee

.....

Trustee

The notes form part of these financial statements

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045
Notes to the Financial Statements
for the Period 1 January 2023 to 30 June 2024

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
Registered Charity No 501045
Notes to the Financial Statements
for the Period 1 January 2023 to 30 June 2024

1	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2022
		£	£
	Debtors	<u>1,440</u>	<u>10,603</u>

2	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2022
		£	£
	Creditors	<u>675</u>	<u>9,610</u>

3	MOVEMENT IN FUNDS	Net movement	
		At 1.1.23	in funds
		£	£
	Unrestricted funds		
	General fund	43,843	19,680
	TOTAL FUNDS	<u>43,843</u>	<u>19,680</u>

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

		Incoming Resources	Resources expended	Movement in funds
		£	£	£
	Unrestricted funds			
	General fund	140,638	120,958	19,680
	TOTAL FUNDS	<u>140,638</u>	<u>120,958</u>	<u>19,680</u>

BRIERLEY HILL MUSICAL THEATRE COMPANY
Registered Charity No 501045

Detailed Statement of Financial Activities
for the Period 1 January 2023 to 30 June 2024

INCOMING RESOURCES	2024 £	2022 £
Members subscriptions	2,097	1,140
Income from productions	138,345	75,699
Donations		
Investment income	84	60
Dinner dance		
Sundry income	112	60
Total Incoming Resources	<u>140,638</u>	<u>76,959</u>
RESOURCES EXPENDED	Total 2024 £	Total 2022 £
Charitable Activities		
Show costs	110,562	73,867
Future rights		
Room hire	6,300	4,200
Ingrnico credit cards		60
Sheryl Dance	810	540
Refunds	40	
Whats on fee	30	
Scenery prop storage		
Service charges	363	219
Merchant rental		149
Insurance	1,350	1,350
Others	529	
NODA	520	212
Chqs	74	
Charity donations	200	
	<u>120,778</u>	<u>80,597</u>
GOVERNANCE COSTS		
Accountancy	180	40
TOTAL RESOURCES EXPENDED	<u>120,958</u>	<u>80,637</u>
Net Income / Expenditure	<u>19,680</u>	<u>(3,678)</u>

The notes form part of these financial statements

BRIERLEY HILL MUSICAL THEATRE COMPANY
(Charity no 501045)

	Pantomime 2024 £	Pantomime Cinderella 2023 £	Showcase £	The Full Monty £	Total £
Income From Productions					
Ticket Sales	41,342	50,288	6,042	14,050	111,722
FOH Sales	8,285	9,177	928	1,699	20,089
Programme Sales and Adverts	150	550			700
Others	200				200
Dvd		88		321	409
Float	700	700		300	1,700
Show Fees	1,496	1,530		500	3,526
Total Income	<u>52,172</u>	<u>62,333</u>	<u>6,970</u>	<u>16,870</u>	<u>138,345</u>
Production fees		777		886	886
Performance fees	818	470		3,848	5,442
Coreographer	346				816
Civic Hall and Rehearsal rooms	6,000	5,775	1,000	4,300	17,075
Staging Costs	1,455	913	598		2,966
Scenery and Props	7,340	5,954		3,300	16,594
Stage Lighting	3,595	1,822	500	3,985	9,902
Sound Equipment	1,941	4,700		1,808	8,449
Costumes	1,922	3,011		1,224	6,157
MD Orchestra and Rehearsal Pianist Music	6,250	6,250		4,400	16,900
Publicity/ Marketing/programme printing	1,567	1,886		1,022	4,475
FOH provisions	2,476	3,924		455	6,855
Float	700	700			1,400
Charges	2,065	1,935		693	4,693
Sundry Costs	1,790	2,599		1,042	5,432
Donation to Charity			1,000		1,000
Dress Rehearsal			1,521		1,521
Total Expenditure	<u>38,265</u>	<u>40,716</u>	<u>4,618</u>	<u>26,964</u>	<u>110,562</u>
Surplus (deficit)	13,908	21,617	2,351	(-10,093)	27,783