

**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended 30 June 2025**  
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 30 June 2025**

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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 2025 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  
Quarry Bank  
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DY5 2JP

Date: .....

**BRIERLEY HILL MUSICAL THEATRE COMPANY**  
**Registered Charity No 501045**  
**Statement of Financial Activities**  
**for the Year Ended 30 June 2025**

	Unrestricted funds	2025 Total funds £	2024 Total funds £
Notes	£		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Members subscriptions	2,230	2,230	2,097
Income from productions	49,289	49,289	138,345
Donations			
Investment income			84
Dinner dance			
Sundry income	244	244	112
<b>Total incoming resources</b>	<b>51,763</b>	<b>51,763</b>	<b>140,638</b>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Cost of Generating Funds	63,147	61,147	120,778
<b>Governance costs</b>	180	180	180
<b>Total resources expended</b>	<b>63,327</b>	<b>63,327</b>	<b>120,958</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES BEFORE TRANSFERS</b>	<b>(11,564)</b>	<b>(11,564)</b>	<b>19680</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>63,523</b>	<b>63,523</b>	<b>43,843</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>51,959</b>	<b>51,959</b>	<b>63,523</b>

The notes form part of these financial statements

**BRIERLEY HILL MUSICAL THEATRE COMPANY**  
Registered Charity No 501045

**Balance Sheet**  
As at 30 June 2025

	Notes	Unrestricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSET</b>				
Debtors	1			1,440
Cash at bank and in hand		52,634	52,634	62,758
		<u>52,634</u>	52,634	64,198
<b>CREDITORS</b>				
Amounts falling due within one year	2	675	675	675
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>51,959</u>	<u>51,959</u>	<u>63,523</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,959</u>	<u>51,959</u>	<u>63,523</u>
<b>NET ASSETS</b>		<u><u>51,959</u></u>	<u><u>51,959</u></u>	<u><u>63,523</u></u>
<b>FUNDS</b>				
Unrestricted funds	3		51,959	63,523
<b>TOTAL FUNDS</b>			<u><u>51,959</u></u>	<u><u>63,523</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 30 June 2025**

**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 Year Ended 30 June 2025**

**1 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Debtors	<u>          </u>	<u>1,440</u>

**2 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Creditors	<u>675</u>	<u>675</u>

**3 MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	63,523	(11,564)	51,959
<b>TOTAL FUNDS</b>	<u>63,523</u>	<u>(11,564)</u>	<u>51,959</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,763	63,327	(11,564)
<b>TOTAL FUNDS</b>	<u>51,763</u>	<u>63,327</u>	<u>(11,564)</u>

**BRIERLEY HILL MUSICAL THEATRE COMPANY**  
Registered Charity No 501045

**Detailed Statement of Financial Activities**  
for the Year Ended 30 June 2025

<b>INCOMING RESOURCES</b>	2025 £	2024 £
Members subscriptions	2,230	2,097
Income from productions	49,289	138,345
Donations		
Investment income		84
Dinner dance		
Sundry income	244	112
<b>Total Incoming Resources</b>	<b>51,763</b>	<b>140,638</b>
<b>RESOURCES EXPENDED</b>		
	Total 2025 £	Total 2024 £
<b>Charitable Activities</b>		
Show costs	55,441	110,562
Future rights		
Room hire	4,740	6,300
Ingrnico credit cards		
Sheryl Dance		810
Refunds		40
Whats on fee		30
Scenery prop storage		
Service charges	226	363
Merchant rental		
Insurance	1,415	1,350
Others	915	529
NODA		520
Chqs		74
Charity donations	410	200
	<b>63,147</b>	<b>120,778</b>
<b>GOVERNANCE COSTS</b>		
Accountancy	180	180
<b>TOTAL RESOURCES EXPENDED</b>	<b>63,327</b>	<b>120,958</b>
<b>Net Income / Expenditure</b>	<b>(11,564)</b>	<b>19,680</b>

The notes form part of these financial statements

BRIERELEY HILL MUSICAL THEATRE COMPANY  
(Charity no 501045)

	Showcase 2024	Little shop of Horrors	Pantomime Jack and the Beanstalk 2025	Showcase 2025	Gresse	Pantomime Snow White 2026	Joseph and his Amazing Technicolour Dreamcoat	Total
	£	£	£	£	£	£	£	£
Income From Productions								
Ticket sales	1,791	4,427	26,720	276				35,214
FOH Sales	161	617	7,580					8,359
SumUp	57	791						848
Sponsorship		150	500					650
Ticket Levy		40						40
Show Fees		580	1,715	650				2,945
Advertising			410					410
Costume Donations			95					95
DVDs		190	478					668
Sundry			61					61
<b>Total Income</b>	<b>2,009</b>	<b>6,795</b>	<b>39,559</b>	<b>276</b>	<b>650</b>			<b>49,289</b>
Production Fees		494	1,978		94			
Advertising		3,856	3,322		940			
Royalties		4,309	6,500		408			
Set			2,607					
Costumes		82	2,487					
Front of House		5,080	6,450					
Band		1,532	1,711					
Sound	506	2,989	4,900					
Lighting		555	919					
Backstage		588	1,080					
Sundry			380					
DVDs								
Room Hire	1,000					55	600	
Script Fees								
Licensing Fees								
<b>Total Expenditure</b>	<b>1,506</b>	<b>19,505</b>	<b>32,333</b>	<b>0</b>	<b>1,442</b>	<b>55</b>	<b>600</b>	<b>55,441</b>
Surplus (deficit)	503	(12,710)	7,226	276	(792)	(55)	(600)	(6,152)