

The Brunton Theatre Trust
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2010
Charity No SC022422

WHITELAW WELLS
Chartered Accountants

EDINBURGH

GLASGOW

The Brunton Theatre Trust

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The Brunton Theatre Trust
TRUSTEES' REPORT
LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 March 2010

The trustees have pleasure in presenting their report for the year ended 31 March 2010.

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:

Cllr Roger Knox (Chair)
Cllr Stuart Currie (resigned 8th December 2009)
Gordon Brown
Dorothy McCann
David Dunn (appointed 14th September 2009)
Cllr Paul McLennan (appointed 8th December 2009,
resigned 6th July 2010)
Cllr Ruth Currie (appointed 6th July 2010)

Management Team

Lesley Smith General Manager
Rachel Menzies Marketing Manager
Ian Curtis Chief Technician
Sharon Forbes / Lyndsey Dougan Box Office Manager (Job Share)
Jane Corrigan Front of House Manager
Sheila Morgan Administrative Assistant

Senior Statutory Auditor David Main

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

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

The Brunton Theatre Trust

TRUSTEES' REPORT

For the year ended 31 March 2010

Structure, Governance and Management

Governing document

The Brunton Theatre Trust (BTT) is a charitable trust (charity number SC022422) which was established on 14th March 1994. The Trust was established by a Declaration of Trust which along with a Schedule of Powers sets out the objectives and administration of the Trust and the powers and duties of the Trustees.

Recruitment and appointment of trustees

The Trustees' policy is to advertise in the press for new Trustees to join the board who represent bodies with an interest in the activities of the Trust or in a personal capacity because of their relevant skills, interests and experience.

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.

Risk management

Insurance and risk management services are provided for the Trust by East Lothian Council. In August 2008, ELC commissioned Gallagher Bassett to carry out a review of the major risks facing the Trust. Their report was circulated to the Trustees and a review of the insurance arrangements was undertaken. The Council's recommendation is that the next review should be carried out within 5 years.

Organisational structure

The charity has no employees. All staff are employed directly by East Lothian Council who have an agreement with the Trust to supply staff. Day to day management of the charity is carried out by a senior management team comprising of a general manager, marketing manager, chief technician, front of house manager and administrative assistant. These individuals are supported by various administration and finance staff within the council.

Objectives and Activities

The objectives of the Brunton Theatre Trust 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 Brunton Theatre Trust

TRUSTEES' REPORT

For the year ended 31 March 2010

Achievements and performance

The aim of the Theatre 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, the Trust aim to provide opportunities for involvement and participation in the arts through education and outreach activities for all sections of the community.

PROGRAMME 2009 - 10

2009/210 was the 30th anniversary of professional productions being presented at the theatre. A number of celebratory events were held including a special exhibition of photographs chosen from the theatre archives by the Friends of Brunton Theatre. During 2009/10 a number of visiting professional producing companies were invited to premiere their work at the Theatre. These performances totalled 226 and resulted in a total attendance of 41,098 or 66% the theatre's total capacity. The total gross ticket income from these performances was £345,025 which was £15,775 below target. This was due to a reduction in schools attending performances of the Panto and the introduction of a film programme for schools which will take time to fully build audiences. There were 65 Panto performances, 26 drama, 15 dance, 45 Music, 39 children's theatre, 6 comedy and 30 film screenings.

RESIDENT COMPANIES

Three resident companies are based at Brunton Theatre. Lickety Spit and Catherine Wheels produce theatre work for children. The Curve Foundation is a dance company. During the year all three companies premiered at least one work at Brunton Theatre before touring further afield. All three companies ran at least one education and outreach programme. Lickety Spit ran an education programme and performances for nursery schools and teachers and Catherine Wheels linked up with the Arts Service drama teachers to present a performance and workshop project for primary schools. The Curve Foundation ran 'meet the company' events for the public to raise awareness of the company and of contemporary dance.

PANTOMIME

The Trust again produced its own Pantomime this year, Sinbad, at the Brunton Theatre. The pantomime company rehearsed at the Theatre's base in Musselburgh. The run was shortened by 4 performances due to a reduction in school bookings and presented 65 performances over 8 weeks. The show received critical acclaim in the press. The audience attendance was 17,534 which represented 91 % of capacity. The income from ticket sales was £167,500 which was £10,500 under target. Merchandise was sold at each performance and resulted in a gross income of £6,631.

COMMUNITY PERFORMING ARTS GROUPS

The Theatre hosts performances from local performing arts companies who hire the theatre for these events. During the year the theatre hosted 53 performances from 14 companies. The attendance at these events was 11,655 which represented 75% of capacity.

The Brunton Theatre Trust

TRUSTEES' REPORT

For the year ended 31 March 2010

TICKET PRICES

Ticket prices for the year increased for Panto and films. Peak and off peak tickets were offered for Panto. The ticket prices were discounted for specific groups to enable the theatre to be as accessible as possible. Ticket prices were as follows:

Theatre	Adult £10.50	Under 18s £6	Concessions £8.50
Dance	Adult £10.50	Under 18s £6	Concessions £8.50
Music	Adult £14.50	Under 18s n/a	Concessions 12.50
Comedy	Adult £14.50	Under 18s n/a	Concessions 12.50
Children's Theatre	Adult and Child £6	Family £22	
Pantomime	Adult £15.50 (peak)	Family £54 (peak)	Concessions £12.50 (peak)
	Adult £13.50 (off peak)	Family £46 (off peak)	Concessions £10.50 (off peak)
Films	All tickets £5.50 and £4.50 at wall		

EDUCATION AND OUTREACH

A major development for the theatre has been the education outreach programme to support the professional performance programme.

The programme at the theatre links to the schools through a programme of projects and workshops. This programme has been developed in consultation with the schools and supports many curricular areas. During the year the theatre offered 16 education and outreach programmes for nursery, primary and secondary that attracted a total number of 2,278 pupils. The theatre is providing the young people of East Lothian with opportunities to engage with a range of drama and dance companies to extend and support their learning and personal development. Performances and programmes take place both in school and in the theatre.

The Nursery programmes were presented by Lickety Spit, Scamp and Tall Stories.

The Primary School programmes were presented by Reeling and Writhing, Catherine Wheels. The Secondary School programmes were presented by Arts Service drama teachers in association with Icarus Theatre company, Catherine Wheels Theatre Company, Shakespeare Schools Festival and Rapture Theatre Company.

A new initiative during 2009/10 was the extension of the existing schools film programme to encompass learners of all ages under the banner of Films for Learners.

BRUNTON YOUTH THEATRE

Supporting a Youth Theatre group is part of the successful development of a coherent and relevant programme of activities for children and young people.

The existence of such a group actively supports the Trust and East Lothian Council's policies on education and social inclusion.

The Brunton Theatre Trust

TRUSTEES' REPORT

For the year ended 31 March 2010

The Brunton Youth Theatre meets weekly to engage in a range of theatre arts workshops and projects. The current programme consists of a wide range of weekly creative workshops with visiting specialists plus the opportunity to perform in two productions presented by the Youth Theatre on the Brunton stage. The total annual budget available for these Youth Theatre activities is £5,000. In addition, the annual income from subscriptions of approx £1,800 is used to fund extra activities.

In 2009/2010 a number of senior Youth Theatre participants moved on to Further and Higher Education. Due to a post being vacant throughout the year, there was a reduction in the activities of the Brunton Youth Theatre. There will be a recruitment drive for new members in August 2010 for the start of the new term. The total number of young people participating in the Brunton Youth Theatre over the year was:

Group	Number
8-12 years (group 1)	21
8-12 years (group 2)	24
12 – 14 years (Studio)	17
12 – 14 years (Stage)	18
12 – 18 years (Seniors)	6
Total	86

MARKETING

The successful marketing and promotion of the theatre is vital if the new programming style is to flourish. The Marketing Strategy has been developed to enable comprehensive marketing support to promote all the theatre's planned programme of productions and activities. The programme presented at the theatre takes account of market research, consultation with and feedback from stakeholders and analysis of attendance figures. Methods such as focus groups, surveys and sampling have enabled information to be gained to assist with future programming. A new Student Ambassador scheme has been developed for students from Queen Margaret University to assist with attracting students to attend performances at the theatre and give feedback on future programming. The Trust subscribes to TAB, an Edinburgh based Marketing Agency, to enable focused marketing campaigns to take place to assist to with analysing existing audiences and developing new ones.

RESTAURANT

BTT provides a restaurant service at the Brunton Theatre which is available on all performance nights and during the day Monday to Saturday. The restaurant is leased to Zandra Borthwick and Norma Buchan who operate under the trading name of the Bistro at the Brunton Theatre. The existing three-year lease was reviewed in June 2009 resulting in a new lease agreement.

During 2009/2010 the theatre management have been working with the Bistro to present a number of special themed theatre suppers and performance and supper packages which have been well received. In 2009/2010, 6 performance and supper performance packages were presented which resulted in a total attendance of 353.

Financial Review

The Trust buys the services of East Lothian Council to assist it in the management of its financial affairs. These services include budget preparation and monitoring, maintenance of financial records,

The Brunton Theatre Trust

TRUSTEES' REPORT

For the year ended 31 March 2010

creditors payments, debt recovery and banking. Financial advice is provided to the Trust at board meetings by an East Lothian Council Finance Manager.

Prior to 2009/10, the Trust had been in a good financial position for a number of years and started the year with accumulated reserves of £1,022k. 2009/10 marked a significant change in the Trust's financial position after East Lothian Council took the decision to reduce its contract payment from £496k to £235k.

As a result, the Trust has been forced to draw on reserves to fund operating expenditure during the year and ends 2009/10 with its accumulated reserves reduced to £637k:

Plans for future periods

For 2010/11 East Lothian Council has increased its contract payment to £481k. While this represents a small reduction from 2008/9 it should allow the Trust to manage its activities without having to draw further on reserves.

Work has continued during 2009/10 on the process of negotiating a contract with East Lothian Council and the conclusion of this remains a priority for the Trust to ensure its future financial stability.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months of the resources expended, which equates to c. £281k in general funds. At this level, the trustees believe 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 2009/10 the significant cut in its contract payment led the Trust to have to draw on reserves to fund core activities. As a result the general funds at the end of 2009/10 have fallen from £384k to £74k. Despite the increase in contract funding, it may prove difficult to significantly rebuild reserves during 2010/11 given both the current external economic conditions and the fact that some essential spending was postponed during 2009/10.

Taxation

The Brunton Theatre Trust is a charity and is recognized as such by the Inland Revenue for taxation purposes. As a result, there is no liability to taxation on pay of its income.

The Brunton Theatre Trust

TRUSTEES' REPORT

For the year ended 31 March 2010

Responsibilities of the trustees

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 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 9th September 2010 and signed on their behalf by:

Roger Knox, Chairman



The Brunton Theatre Trust

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE BRUNTON THEATRE TRUST

For the year ended 31 March 2010

This report is issued in respect of an audit carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the financial statements of The Brunton Theatre Trust for the year ended 31 March 2010, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

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, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and the trust deed. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditors

The responsibilities of the Trustees for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors 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 responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the constitution of the Trust.

We also report to you if, in our opinion, the information given in the Trustees' Report is consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

The Brunton Theatre Trust

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE BRUNTON
THEATRE TRUST**

For the year ended 31 March 2010

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 and of its incoming resources and application of resources for the year then ended;
- the financial statements have been properly prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006, UK Generally Accepted Accounting Practice and the constitution of the Trust; and
- the information given in the Trustees' Report is consistent with the financial statements.



David Main
Senior Statutory Auditor
for and on behalf of Whitelaw Wells, Statutory Auditors
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

9th September 2010

The Brunton Theatre Trust

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2010

	Note	Unrestricted Funds 2010 £	Total Funds 2010 £	Total Funds 2009 £
Incoming resources				
Incoming resources from generated funds:				
<i>Voluntary income:</i>				
Grants and donations	2	30,000	30,000	32,000
<i>Activities for generating funds:</i>				
Café Sales		43,258	43,258	43,377
Rental income		18,378	18,378	13,888
<i>Investment income</i>		1,790	1,790	14,680
Incoming resources from charitable activities:				
	3			
Theatre management charge		234,982	234,982	495,984
Admission charges & other sales		376,812	376,812	409,689
Room & facility hire		32,087	32,087	18,989
		<hr/>	<hr/>	<hr/>
Total incoming resources		737,307	737,307	1,028,607
		<hr/>	<hr/>	<hr/>
Resources expended				
Costs of generating funds	4	25,188	25,188	26,929
Charitable activities	4	1,092,754	1,092,754	1,019,081
Governance costs – Auditor’s remuneration		4,500	4,500	4,500
		<hr/>	<hr/>	<hr/>
Total resources expended		1,122,442	1,122,442	1,050,510
		<hr/>	<hr/>	<hr/>
Net movement in funds for the year		(385,135)	(385,135)	(21,903)
Total funds at 31 March 2009		1,021,754	1,021,754	1,043,657
		<hr/>	<hr/>	<hr/>
Total funds at 31 March 2010	13	636,619	636,619	1,021,754
		<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 company are classed as continuing. The notes on pages 13 to 19 are an integral part of this statement of financial activities.

The Brunton Theatre Trust

BALANCE SHEET

As at 31 March 2010

	Notes	2010 £	2010 £	2009 £
FIXED ASSETS	8		562,321	637,973
CURRENT ASSETS				
Stock		5,295		5,348
Debtors	9	158,255		471,644
Cash in hand		1,700		1,700
		-----		-----
			165,250	478,692
Creditors: Amounts falling due within one year	10	(90,952)		(94,911)
		-----		-----
NET CURRENT ASSETS			74,298	383,781
			-----	-----
TOTAL ASSETS LESS LIABILITIES			636,619	1,021,754
			-----	-----
FUNDS	13			
Unrestricted			636,619	1,021,754
			-----	-----
			636,619	1,021,754
			=====	=====

Approved by the trustees on 9th September 2010 and signed on their behalf by:



 Roger Knox
 Trustee

The Brunton Theatre Trust
NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in March 2005.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Activities for generating funds include café and rental income, and are included in the SoFA when receivable.
- Investment income is included when receivable
- Incoming resources from charitable activities are received by the way of admission charges, theatre management charges and other income and are included in the SoFA when receivable.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

- 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 directly attributed to such activities and those of an indirect nature necessary to support them. Costs are attributed to the different activities in proportion to their activity in the annual programme of events.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Fixed Assets

Tangible fixed assets are initially recorded at cost and capitalised if in excess of £1,000. 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
Fixtures & Fittings	20% straight line
Production Equipment	10% straight line

Stocks

Stocks are stated at the lower of cost and net realisable value.

The Brunton Theatre Trust

NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

1. ACCOUNTING POLICIES (cont.)

Unrestricted Funds

Unrestricted funds are grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated Funds

Designated funds are general funds allocated by the trustees for a specific purpose.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which 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 SOFA on a straight line basis over the life of the lease.

2. GRANTS & DONATIONS

	Unrestricted £	Restricted £	2010 Total £	2009 Total £
<u>Grants</u>				
Scottish Arts Council	30,000	-	30,000	30,000
<u>Donations</u>				
Friends of Brunton Theatre	-	-	-	2,000
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>32,000</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2010 Total £	2009 Total £
Theatre management contract income	234,982	-	234,982	495,984
Admission charges	345,077	-	345,077	360,083
Theatre hire and associated income	29,956	-	29,956	44,394
Theatre hire and associated income: - (Brunton Youth Theatre)	1,549	-	1,549	4,599
Statutory fees	230	-	230	613
Room and facility hire	32,087	-	32,087	18,989
	<u>643,881</u>	<u>-</u>	<u>643,881</u>	<u>942,662</u>

The Brunton Theatre Trust

NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

4. RESOURCES EXPENDED - CHARITABLE OBJECTIVES

	Fundraising & Trading Costs £	Live Productions £	Films £	Amateurs & Rentals	Youth Theatre £	2010 Total £	2009 Total £
<u>Supplies and services</u>							
Equipment	-	10,557	2,074	3,582	2,639	18,852	22,150
Materials	-	302	59	102	76	539	(504)
Catering	25,188	-	-	-	-	25,188	26,929
Printing and stationery	-	10,242	2,012	3,475	2,561	18,290	34,603
Services – staff costs	-	161,969	31,815	54,954	40,492	289,230	251,332
Advertising	-	13,277	2,608	4,505	3,319	23,709	30,561
Buy-ins	-	66,287	13,021	22,490	16,571	118,369	110,540
Films	-	-	5,286	-	-	5,286	4,431
Freelance	-	7,407	1,455	2,513	1,852	13,227	23,475
Freelance – panto	-	37,629	-	-	-	37,629	35,634
Licenses	-	1,792	352	608	448	3,200	2,952
Marketing	-	17,696	3,476	6,004	4,424	31,600	24,760
Materials – panto	-	7,115	-	-	-	7,115	4,174
Newspapers	-	762	149	258	190	1,359	1,405
Panto props	-	-	-	-	-	-	1,828
Subscriptions	-	2,064	406	701	516	3,687	3,473
VAT disallowed	-	37,020	7,272	12,560	9,255	66,107	31,613
Finance services	-	4,770	937	1,618	1,193	8,518	8,300
Merchant services	-	2,605	511	884	651	4,651	5,056
Other	-	624	123	212	155	1,114	5,934
Services (Brunton Youth Theatre)	-	-	-	-	3,087	3,087	5,330
Publicity	-	27,765	5,454	9,420	6,942	49,581	32,339
Publicity (Brunton Youth Theatre)	-	-	-	-	-	-	210
Communications	-	14,158	2,781	4,804	3,540	25,283	28,008
Agency workers	-	36,050	-	-	-	36,050	36,833
<u>Support costs</u>							
Repairs and maintenance	-	2,848	559	966	712	5,085	6,668
Rent	-	115,180	22,625	39,079	28,795	205,679	197,554
Rates	-	3,224	634	1,094	806	5,758	5,102
Insurance	-	616	121	209	154	1,100	-
Cleaning and transport costs	-	70	14	24	17	125	591
Recruitment	-	56	11	19	14	100	-
Depreciation	-	60,717	11,927	20,601	15,179	108,424	104,729
	25,188	642,802	115,682	190,682	143,588	1,117,942	1,046,010

The Brunton Theatre Trust

NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

5. NET INCOMING RESOURCES FOR THE YEAR

	2010	2009
	£	£
This is stated after charging:-		
Depreciation	108,424	104,729
Auditor's remuneration - audit fee	4,500	4,500
Operating lease rentals: -		
Land and buildings (note 12)	205,679	197,554
	<u> </u>	<u> </u>

No trustee received was reimbursed any expenses in the current or previous year nor was any trustee remunerated for services as a trustee (2009 – Nil).

6. STAFF COSTS

The Brunton Theatre Trust has no employees. East Lothian Council are contracted to provide the appropriate staff and management services to the charity. Staff costs totalling £289,230 (2009: £251,332) and finance services totalling £8,518 (2009: £8,300) were charged during the year.

The average monthly number of staff during the year, calculated on the basis of full time equivalents, was as follows:

	2010	2009
	No.	No.
Management and administrative staff	6	6
Theatre staff	5	5
	<u> </u>	<u> </u>
	11	11
	<u> </u>	<u> </u>

7. TAXATION

The charitable company is exempt from corporation tax on its charitable activities.

The Brunton Theatre Trust

NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

8. FIXED ASSETS

	Tenant's Improvements	Production Equipment	Fixtures & Fittings	2010 Total
	£	£	£	£
Cost				
At 1 April 2009	1,811,476	31,997	-	1,843,473
Additions	-	28,591	4,180	32,771
On disposal	-	-	-	-
At 31 March 2010	1,811,476	60,588	4,180	1,876,244
Depreciation				
At 1 April 2009	1,202,299	3,200	-	1,205,499
Charge for year	101,530	6,059	835	108,424
On disposal	-	-	-	-
At 31 March 2010	1,303,829	9,259	835	1,313,923
Net Book Value				
At 31 March 2010	507,647	51,329	3,345	562,321
At 31 March 2009	609,176	28,797	-	637,973

9. DEBTORS

	2010 £	2009 £
Grants receivable	30,000	30,000
East Lothian Council	118,619	412,922
VAT	3,551	11,198
Other debtors	6,085	17,524
	158,255	471,644

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 £118,619 represents the Trust's cash balances held by the Council.

The Brunton Theatre Trust

NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

10. CREDITORS: Amounts falling due within one year

	2010 £	2009 £
Trade creditors	32,227	11,991
Other creditors – East Lothian Council	-	33,604
Other creditors – amateur groups	37,761	37,446
Accruals	20,964	11,871
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	90,952	94,911
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11. Related Party Transactions

There were no related party transactions requiring disclosure in the current year. During the previous year a donation of £2,000 was received from the Friends of Brunton Theatre, a related party by virtue of the fact that Dorothy McCann is a trustee of both charities.

12. Operating lease commitments

At the 31st March 2009 the charity had annual commitments under operating leases as set out below.

	2010 £	2009 £
Land & buildings		
Operating leases which expire:		
Within one year	-	1,500
Within two to five years	45,000	-
Greater than five years	-	45,000
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The charity leases Brunton Hall from East Lothian Council at a base rent of £45,000 per annum plus 42% of total running and servicing costs of the hall.

The Brunton Theatre Trust

NOTES TO THE ACCOUNTS

For the year ended 31 March 2010

13. Movement in funds

	At 1 April 2009	Incoming Resources £	Outgoing Resources £	Transfers	At 31 March 2010 £
Unrestricted funds					
Designated funds					
Theatre refurbishment	603,110	-	(100,518)	-	502,592
Other fixed assets	34,863	-	(7,905)	32,771	59,729
General funds	383,781	737,307	(1,014,019)	(32,771)	74,298
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Total Unrestricted funds	1,021,754	737,307	(1,122,442)	-	636,619
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	1,021,754	737,307	(1,122,442)	-	636,619
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Designated fund

The *Theatre Refurbishment* fund represents capital grants received in previous years for the refurbishment of Brunton Hall during 2006-07. Depreciation is now allocated to the fund.

The *Other Fixed Assets* designated fund represents other fixed assets acquired from general funds.