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for the year ended 31st August 2016

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Report of the Trustees
for the year ended 31st August 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE – effective 1st January 2015).

Objectives and Aims

We provide context for new work which demands audience engagement and dialogue. The scale and environment of our work broadens arts participation, playing a vital role in the cultural health of Dumfries & Galloway.

Charitable Activities

This was the year of change and development as our trustees put into place the start of a change process which would help the organisation mature significantly. We embraced our 2016 programmes with ambition and a watchful eye on the organisations resources.

We moved from our premises in the centre of Dumfries to a new, smaller office in Crichton Business Park which helped us reduce our operational costs by more than 23% against the comparative year. This was part of several measures we put in place to ensure that our work can continue.

We adopted the “theatre without walls” manifesto which underpinned our desire to operate outside of the formal venue location, marked mostly by the re-opening of the Theatre Royal, which now accommodates our participatory and youth arts programme.

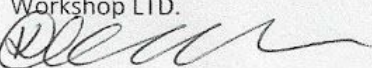
Our nine day Big Burns Supper Festival model is now bedded in and proving a great success in terms of audience participation with over 6393 tickets sold, equating to over 31000 attendances across our Fringe, free and community arts programme.

As well as celebrating the Year of Music with Burns Night Carnival, our community outreach saw us work with Lochside Primary School on Salon Project, enabling the young people to get involved in a real life salon environment, and unleash their creativity.

We piloted a new project – Carlisle Fringe – in the North of England with Carlisle City Council. The new platform for street theatre is based on the historical Carlisle Pageant and helped us make an impact on the regeneration of the city which is recovering from the winter floods of 2015. This also marked the start of our development with Carlisle City Council.

As well as this, our year round projects continue to thrive. Dumfries Community Choir – which has just celebrated its fifth birthday – and Dumfries Youth Theatre have presented work throughout the year.

It should be noted that these are the last set of accounts to be reported under the name Big Burns Supper Festival LTD. All accounts, from this period forward will be reported under the name of Electric Theatre Workshop LTD.



Karen Clapperton

Chair of Board of Trustees

Financial Review

We presented a balanced budget position after significant reductions across several key areas, whilst maintaining an audience growth of nearly 27% across our entire programmes. We seen increases to cross charging of road closures and public services as Dumfries & Galloway Council continued to increase the cost of staging events, whilst our grant remained the same.

Donated Services

£12,000 of Communications Sponsorship from 8020 Limited

£3,000 of Logistical Sponsorship from Curries European Transport

£2,000 of Logistical Sponsorship from Lines Distribution

Principle Funding Sources

Funding for this year has included awards from The Robertson Trust, The Holywood Trust, Event Scotland, and Dumfries & Galloway Council as well as earned income from programme sales.

Structure, Governance and Management

The organisation is a charitable company, and has been registered as a charity since 2011. The company is governed by its Memorandum of Association. The liability of members is limited to £1 each. The organisation is accepted as a charitable body by Inland Revenue. The Board of Directors set the policies of the company and oversee the decision making of the company.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum of Association the members shall cease to hold office after each annual general meeting but shall then be eligible for re-election.

The directors have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risk to funding have led to the development of a strategic plan which will allow for diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

It needs to be noted that, under the regulations of OSCR, no Director has received any remuneration over and above out of pocket expenses.

Administrative Details

Big Burns Supper Festival is a registered charity - SCO42897.

The registered address for Big Burns Supper Festival Trust is Electric Theatre Workshop, Eskdale House, Bankend Road, Dumfries, DG14UQ.

Trustees

Karen Clapperton	Appointed 20 th July 2012
Maureen Farrell	Resigned 1 st April 2016
Martin McKeown	Appointed 21 st June 2016
Gill Lines	Appointed 10 th November 2012
Lesley Hill	Appointed 21 st June 2016
Derek Rogers	Appointed 21 st June 2016

The trustees (who are also the directors of Big Burns Supper Festival) are responsible for preparing the report of trustees and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

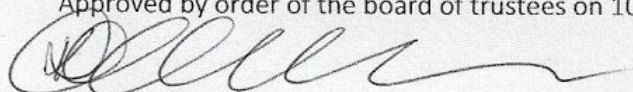
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles on the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10th July 2017 and signed on its behalf by:



Karen Clapperton
Trustee

Independent Examiners Report
for the year ended 31st August 2016

I report on the accounts for the year ended 31 August 2016 set out on pages five to twelve.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

Regarding my examination, no matter has come to my attention which gives me reason to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 44 of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulation have not been met; or to which, in my opinion, attention should be drawn order to enable a proper understanding of the accounts to be reached.

Dugald Macleod
Chartered Accountant

The Big Burns Supper Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of The Big Burns Supper Limited for the year ended 31 August 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Big Burns Supper Limited for the year ended 31 August 2016 which comprise of the Profit and Loss Account and the Balance Sheet from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://icas.org.uk/Ethics/>.

Our work has been undertaken in accordance with AAF 2/10 as detailed at <http://icas.org.uk/Ethics/>.



Dugald Macleod
Chartered Accountant
Tulloch Whin
Newtonairs
Dumfries

DG2 0JL

19 July 2017

The Big Burns Supper Limited
Profit and Loss Account
for the year ended 31 August 2016

	2016 £	2015 £
Turnover	164,596	105,500
Other income	113,464	111,570
Cost of productions	(228,891)	(162,268)
Gross profit	<u>49,169</u>	<u>54,802</u>
Staff costs	(23,227)	(31,329)
Depreciation and other amounts written off assets	(6,700)	-
Other charges	(20,231)	(29,313)
Loss before taxation	(989)	(5,840)
Tax	-	-
Loss	<u>(989)</u>	<u>(5,840)</u>

The Big Burns Supper Limited
Registered number:
Balance Sheet
as at 31 August 2016

SC414600

	2016 £	2015 £
Fixed assets	-	6,700
Current assets	(99)	72
	(99)	72
Creditors: amounts falling due within one year	-	(7,700)
Net current liabilities	(99)	(7,628)
Total assets less current liabilities	(99)	(928)
Accruals and deferred income	(3,849)	(2,031)
Net liabilities	(3,948)	(2,959)
Unrestricted funds	(3,948)	(2,959)

The company is limited by guarantee and incorporated in Scotland. Its registered office is Eskdale House, Crichton Business Park, Bankend Road, Dumfries DG1 4ET.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro entity provisions of the Companies Act 2006 and FRS 105, The Financial Reporting Standard applicable to the Micro-entities Regime. The accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Karen Clapperton
 Director

Approved by the board on 18 July 2017

The Big Burns Supper Limited
Detailed profit and loss account items
for the year ended 31 August 2016

This schedule does not form part of the statutory accounts

	2016 £	2015 £
Sales		
Sales	164,596	105,500
	<u>164,596</u>	<u>105,500</u>
Other income		
Other operating income	113,464	111,570
	<u>113,464</u>	<u>111,570</u>
Cost of productions		
Artistic and support fees	122,422	93,779
Production expenses	106,469	68,489
	<u>228,891</u>	<u>162,268</u>
Staff costs		
Wages and salaries	18,635	30,504
Directors' salaries	-	-
Pensions	-	-
Bonuses	-	-
Employer's NI	-	-
Temporary staff and recruitment	-	-
Staff training and welfare	1,129	-
Travel and subsistence	3,463	825
Motor expenses	-	-
Entertaining	-	-
	<u>23,227</u>	<u>31,329</u>
Depreciation and other amounts written off assets		
Depreciation	6,700	-
Amortisation of goodwill	-	-
Exceptional loss on the disposal of tangible fixed assets	-	-
Exceptional loss on the disposal of investments	-	-
	<u>6,700</u>	<u>-</u>
Other charges		
Premises costs:		
Building occupancy	4,016	3,210
	<u>4,016</u>	<u>3,210</u>
General administrative expenses:		
Office expenses	213	599
Marketing	13,788	19,895
Documentation	-	420
Bank charges	(662)	156
Licensing	-	1,223
	<u>13,339</u>	<u>22,293</u>
Legal and professional costs:		
Accountancy fees	500	750
	<u>500</u>	<u>750</u>
Other		

The Big Burns Supper Limited
Detailed profit and loss account items
for the year ended 31 August 2016
This schedule does not form part of the statutory accounts

	2016	2015
	£	£
Box office expenses	2,376	3,060
	<u>2,376</u>	<u>3,060</u>
	<u>20,231</u>	<u>29,313</u>