



Big Burns Supper Trust  
Annual Accounts  
for the 10 months ended  
30th June 2015

Charity no. SC042897  
Company no. SC414600

**Section A Statement of financial activities**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this period £	Total last year £
	F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>					
<b>Incoming resources from generated funds</b>	-	-	-	-	-
Voluntary income	109,070	-	-	109,070	193,424
Activities for generating funds	105,500	-	-	105,500	60,444
Investment income	9	-	-	9	3
<b>Incoming resources from charitable activities</b>	-	-	-	-	-
<b>Other incoming resources</b>	-	-	-	-	-
<b>Total incoming resources</b>	214,579	-	-	214,579	253,872
<b>Resources expended (Note 4)</b>					
<b>Costs of Generating Funds</b>	-	-	-	-	-
Costs of generating voluntary income		-	-	-	-
Fundraising trading costs	218,189	-	-	218,189	227,910
Investment management costs		-	-	-	-
<b>Charitable activities</b>		-	-	-	-
<b>Governance costs</b>	890	-	-	890	770
<b>Other resources expended</b>	-	-	-	-	-
<b>Total resources expended</b>	219,079	-	-	219,079	228,680
<b>Net incoming/(outgoing) resources before transfers</b>	(4,501)	-	-	4,501	25,192
<b>Gross transfers between funds</b>	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>	(4,501)	-	-	4,501	25,192
<b>Other recognised gains/(losses)</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Gains and losses on investment assets	-	-	-	-	-
<b>Net movement in funds</b>	(4,501)	-	-	4,501	25,192
<b>Total funds brought forward</b>	2,881	-	-	2,881	(22,311)
<b>Total funds carried forward</b>	(1,620)	-	-	(1,620)	2,881



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**Section B Balance sheet**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this period £	Total last year £
<b>Fixed assets</b>					
<i>Total fixed assets</i>	-	-	-	-	-
<b>Current assets</b>					
Debtors (Note 6)		-	-	-	
Cash at bank and in hand		-	-	-	3,631
<i>Total current assets</i>	-	-	-	-	3,631
<b>Creditors: amounts falling due within one year</b> (Note 7)	1,620	-	-	1,620	750
<i>Net current assets/(liabilities)</i>	(1,620)	-	-	(1,620)	2,881
<i>Total assets less current liabilities</i>	(1,620)	-	-	(1,620)	2,881
<b>Funds of the Charity</b>					
Unrestricted funds	(1,620)			(1,620)	2,881
Restricted income funds		-		-	-
Endowment funds			-	-	-
<i>Total funds</i>	(1,620)	-	-	(1,620)	2,881

Signed by one Director on behalf of all the Directors.

Print Name

Date of approval

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**Section C**

**Notes to the accounts**

**Note 1 Basis of preparation**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act.

They have been prepared on an accruals basis.

**Note 2 Accounting policies**

**Incoming resources**

**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, the Directors are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Expenditure and Liabilities**

**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.



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**Section C Notes to the accounts (cont)**

**Note 3 Analysis of incoming resources**

	Analysis	This period £	Last year £
<b>Voluntary Income</b>	Grants: Robertson Trust	16,000	-
	Hollywood Trust	25,000	25,000
	Dumfries and Galloway Council	18,000	55,704
	Awards for All	10,000	-
	Visit Scotland	30,000	-
	Creative and Cultural Skills Scotland	3,000	-
	Electric Theatre Workshop	7,000	
	D&G Council Place Partnership	-	48,200
	Event Scotland	-	54,000
	Celebrate '14	-	10,000
	Donations	70	520
		<b>Total</b>	<b>109,070</b>
<b>Activities for generating funds</b>	Box office and DVD sales	105,500	60,444
		<b>Total</b>	<b>105,500</b>

**Note 4 Analysis of resources expended**

	Analysis	This period £	Last year £
<b>Costs of generating voluntary income</b>	Artistic and support fees	85,548	43,297
	Production expenses	59,365	82,526
	Venue rental and costs	13,387	15,100
	Core staff payroll	30,504	36,084
	Accommodation		779
	Box office expenses	3,060	13,049
	Marketing	19,895	22,998
	Building occupancy	3,210	9,018
	Documentation	420	670
	Professional development and training		160
	Office expenses	599	283
	Travel	825	2,514
	Licensing	1,223	
	Subscriptions		419
	Bank charges	156	1,013
		<b>Total</b>	<b>218,190</b>
<b>Governance costs</b>	Legal and professional fees	890	770
		<b>Total</b>	<b>890</b>

**Note 5 Details of certain items of expenditure**

**5.1 Directors expenses**

Number of Directors who were paid expenses  
Total amount paid

This period	Last year
None	None
£ None	£ None

**5.2 Fees for examination or audit of the accounts**

Independent examiner's fees for reporting on the accounts  
Other fees paid to the independent examiner

This period £	Last year £
500	500
250	250



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**Section C** **Notes to the accounts** **(cont)**

**Note 6 Debtors and prepayments**

Analysis of debtors

Trade debtors  
Amounts due from subsidiary and associated undertakings  
Other debtors  
Prepayments and accrued income

	Amounts falling due within one year		Amounts falling due after more than one year	
	This period £	Last year £	This period £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 7 Creditors and accruals**

Analysis of creditors

Loans and overdrafts  
Trade creditors  
Amounts due to subsidiary and associated undertakings  
Other creditors  
Accruals and deferred income

	Amounts falling due within one year		Amounts falling due after more than one year	
	This period £	Last year £	This period £	Last year £
Loans and overdrafts	120	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,500	750	-	-
<b>Total</b>	1,620	750	-	-

**Note 8 Transactions with Directors or related parties**

Name of the trustee or related party	Relationship to charity	Description of the transactions	This period £	Last year £
None			None	None