

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

Charity No SC022422

WHITELAW WELLS
Chartered Accountants

EDINBURGH **NORTH BERWICK**

BRUNTON THEATRE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2026

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THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2026

The Trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2026.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

INTRODUCTION

In 2014 the Trustees progressed a change to the legal status of the Charity from an unincorporated Trust to a Scottish Charitable Incorporated Organisation (SCIO). This change was approved by OSCR on 1 September 2014. However, ongoing detailed discussions with East Lothian Council regarding the contract between ELC and BTT for future services, has meant that the transfer of assets has not yet taken place and the new SCIO has lain dormant. Following consultation with OSCR an annual report for the dormant SCIO has been submitted annually and accepted by OSCR.

In March 2023, during regular maintenance checks on the building by the Council, structural issues were discovered due to a building material, RAAC. This resulted in the Council taking the decision to close the performance spaces to enable further surveys to take place. This meant that the programme at The Brunton was suspended and the team started to move all of the programme to alternative venues to enable the programme to continue.

In November 2025, East Lothian Council confirmed that the Brunton Hall will be closed permanently, with demolition recommended following the discovery of RAAC in the roof structure in 2023. To maintain delivery of our programme, the Brunton Theatre Trust (BTT) has transitioned to operating across a range of venues throughout East Lothian.

This shift has presented a number of challenges. While the Trust initially sought to retain a presence in Musselburgh, operating in an alternative venue there proved financially unsustainable, resulting in ongoing losses.

INTRODUCTION (continued)

Despite these challenges, in 2025/26 Brunton Theatre Trust successfully delivered a broad, multi-artform programme across East Lothian. The organisation maintained a strong commitment to quality, engagement, and equality, diversity, and inclusion (EDI) across most areas of activity. Operating during a period of transition and constrained capacity, the Trust has:

- Delivered a substantial public programme spanning theatre, dance, music, film, comedy, and children's work
- Sustained community engagement and participatory activity
- Continued to develop audiences and strengthen digital infrastructure
- Adapted plans responsively where delivery challenges arose

While most programmed activity was delivered or progressed positively, a small number of projects were postponed or discontinued due to capacity, partnership, or financial pressures.

ACTIVITIES | PERFORMANCE PROGRAMME

A diverse programme was delivered across core artforms:

- Theatre: 8 performances delivered (target 7)
- Dance: 4 performances delivered (target 4)
- Music: 57 performances delivered (target 40)
- Comedy: 11 performances delivered (target 8)
- Film: 43 screenings (target 40)
- Children's programme & pantomime: 44 performances delivered (target 41)

Children's Theatre:
During 2025-26 we were able to offer theatre for young audiences across in our Haddington venue. This included a presentation of Lightening Ridge by Catherine Wheels in February 26, and *Artie's Singing Kettle Halloween Show in May 25*. Both shows were well received showing a real appetite for Children's theatre and performance.

Classical Music:
The majority of our Classical programme has moved successfully to Northesk Parish Church where we are able to offer a monthly classical lunchtime concert and occasional evening performances. This has been well received, though audience numbers are lower than they were when at Brunton Hall.

Comedy:
The Corn Exchange is a venue well suited for comedy performances and in 2025-26 we welcomed performances by Craig Hill, Ed Byrne & Friends and Stuart Mitchell. Sadly we had to cancel a performance by The Scottish Comedians due to low numbers. The audience response for comedy has been positive and we continue to increase this programming.

ACTIVITIES | PERFORMANCE PROGRAMME (continued)

Community Performances:
Since the closure of Brunton Hall the Brunton Theatre Trust has supported several local performing arts groups to move their activities to our new venue locations, particularly the Loretto Theatre. These have included groups such as Musselburgh Amateur Musical Association, LDCD, Alpha Dance and Freedom & Form. In 24-25 we hosted 15 local groups at our venues and four community arts workshops.

Dance:
The new venues being used by the Brunton Theatre Trust do not have the same technical facilities as Brunton Hall and therefore are not suitable for dance performances. This has meant that our traditional offer of live dance performance has vastly reduced for 2025-26. We have hosted four dance performances throughout 25-26, performances include After All by Solene Weinachter and Ray by Scottish Dance Theatre. We continue to build on our dance offering and to explore other more suitable dance performance spaces.

Music:
The 2025-26 music performance offering has been diverse and welcomed acts well known to the Brunton audience while also widening to new names and genres. Our series of Tribute performances has moved to the Haddington Corn Exchange successfully and while the venue is limited in its technical provision most shows have adapted well. Audience figures are lower than many acts were used to achieving at the Brunton Hall but we are seeing a steady increase in numbers this year, in comparison to the previous year. In February 2026 we hosted a sell out standing concert with the local band Bombskare with a 700 capacity. We have also continued with our folk music offer with performances by Blazin' Fiddles and The Fureys. These have been well received by audiences and we will look to develop this further.

Pantomime:
In 2025 the Brunton worked in partnership with Glasgow-based theatre company Wonder Fools to present The Wizard of Oz. This was presented at Haddington Corn Exchange and Loretto Theatre. Attendance for our Schools performances was lower than anticipated which can be linked to a range of factors including reduced schools' budgets, being unable to provide a theatre experience in both the Corn Exchange and Loretto Theatre, and that schools have adapted to bringing work into schools rather than visiting a venue in order to reduce costs. Our Public audiences were also lower than expected, again due to the change of venues and the challenge around marketing.

Screenings:
In 2025-26 we continued our fortnightly Midweek Movie's at Loretto Theatre which have been well received. Attendance is directly linked to the film title with screenings for Downton Abbey: The Grand Finale, I Swear and Hamnet doing particularly well. We have continued to screen production recordings from National Theatre Live which have gone very well, in particular The Fifth Step, and Inter Alia.

Theatre:
As for dance, the new venues do not have the same technical facilities as Brunton Hall which means that we have not been able to programme theatrical performance to the same level as in previous years. We have started to build relationships with theatre companies, so we are part of their planned tours, including The Moira Trilogy performed at Loretto Theatre and Singin' I'm No Billy He's A Tim at Haddington Corn Exchange.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2026

ACTIVITIES | CREATIVE LEARNING

Brunton Performing Arts Network:
Each year the Brunton Theatre Trust welcomes hundreds of young people to engage in the performing arts through a regular programme of dance and drama classes held in locations across the East Lothian region including Musselburgh, Tranent, Dunbar, Haddington, Pencaitland, Port Seton and Prestonpans. These classes are intentional kept at an affordable price for attendance, while free referral spaces are offered to young people who may struggle to attend. The Network also offers classes for adults with additional support needs including a dance and drama class.

In 2025/26 the number of people attending the Brunton's weekly performing arts network groups and partnership classes with Active Schools were:

Brunton Performing Arts Network	**Class Number April 2025 - March 2026**		
	April - June 2025	September - December 2025	January - March 2026
Musselburgh 5-7	7	7	5
Musselburgh 8-12	15	12	14
Musselburgh 12-15	13	7	7
Musselburgh 15-18	15	11	9
ASN Drama Musselburgh	16	16	16
ASN Drama Port Seton	15	15	15
Dance Port Seton	5	8	11
Adult Exercise Port Seton	12	12	12
Haddington 5-7	6	7	7
Haddington 8-12	11	15	14
Haddington 12-16	12	13	12
Haddington P1-P3	15	15	15
Haddington P4-P7	20	20	20
Dunbar 8-12	13	N/A	N/A
Dunbar 12-17	11	10	10
Tranent Cheer	15	15	15
Beauty and the Beast Auditions			103
Beauty and the Beast Participants			79
Brunton Pantomime Auditions			154
Brunton Pantomime Participants			24
Active Schools Showcase			230
TOTAL	**201**	**183**	**772**

ACTIVITIES | CREATIVE LEARNING (continued)

Musical Youth Theatre:
In 2025–26, we delivered our annual summer production of *Beauty and the Beast*, engaging 74 young participants in an intensive two-week programme that culminated in six full-scale performances. This high-quality creative experience supported the development of vocal, acting and choreography skills, alongside teamwork and confidence building. The programme included 12 fully funded places, with a further £990 secured through partnership funding with Young Carers to widen participation and support referred young people. Productions were supported by The Brunton's professional technical and creative teams, giving participants valuable hands-on experience of working within a professional production environment.

Typically, we aim to deliver up to three productions across the year however, due to additional team capacity demands, delivery was focused on one production this year.
Alongside this, we continued to support the wider Arts Service through targeted provision, particularly during school holiday periods, contributing to delivery within local playschemes and community provision, expanding access to creative opportunities.

We had over 150 young people attending open auditions for the Brunton Pantomime Young Company. From this, 24 participants were selected to join the chorus for the professional pantomime production of *The Wizard of Oz*, providing a valuable opportunity to perform within a large-scale production environment alongside industry professionals.

CONCLUSION:
The aim of the Brunton Theatre Trust is to provide an accessible, engaging and high-quality programme of live performance and creative learning for the community of East Lothian.

2025-26 has been a period of stabilisation, adaptation, and continued delivery for Brunton Theatre Trust. Despite the need to revise some planned activity, the Brunton Theatre Trust has successfully maintained a strong and varied artistic programme across all core artforms, with several areas, particularly music, comedy, and film exceeding expectations and enhancing overall audience offer. Positive steps have been taken to build relationships with Regional Touring Network partners, creating a foundation for future touring opportunities.

Community engagement has remained a key strength, alongside strong progress in participatory and youth activity, with equality, diversity, and inclusion principles embedded throughout delivery.
Good progress has also been made in strengthening digital and audience infrastructure, as well as enhancing operational systems, with pragmatic workforce adaptations supporting continued delivery during a period of transition.

Overall, delivery reflects a realistic and responsive approach to financial, staffing, and strategic challenges, with mitigation measures applied where possible.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2026

OBJECTIVES AND OUTCOMES

The objectives of BTT 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 aim of the 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, BTT aim to provide opportunities for involvement and participation in the arts through education and outreach activities for all sections of the community including harder to reach groups.

Through the provision of a high-quality accessible programme of performances and participatory activities, BTT seeks to achieve the objectives as set out in the Trust Deed.

The strategies for achieving the objectives during 2025/26 are outlined below:

- The provision of a comprehensive annual programme of performing arts performances and screenings in venues leased or rented by the BTT.
- An associated participatory programme (e.g. creating learning projects, arts development activities, youth arts) to enable exploration of themes and concepts that build new skills and confidence while contributing to health and well-being.
- The promotion and marketing of the above work to the widest possible public and to target areas where there is low uptake or there are barriers to involvement.
- Ensuring that associated services i.e. bars and kiosk are provided to the highest standard.
- Supporting local performing arts groups to present their performances to the highest standard in order to build their skills and experiences in the performing arts.
- Keeping ticket prices at a competitive level to encourage audiences and participants to attend and to offer concessionary ticket prices for key groups.

The above activities are monitored and reported to Trustees at meetings of the Trust. Monitoring is undertaken through the setting and monitoring of income and attendance targets, assessment of the work presented, collating feedback from attenders and analysing box office data.
The outcomes that are delivered support the objectives of BTT and are outlined in detail below.

OBJECTIVES AND OUTCOMES (continued)

Programme Outcomes 2025/26

The continued use of alternative venues due to the closure of Brunton Hall has impacted on the programme and resulted in a reduction in the number of performances and screenings, and audience attendance. The below details the attendance level per genre:

	Ticket Sales				
Genre	**Target No. Events**	**Actual No. Events**	**Target Attendance**	**Actual Attendance**	**% Attendance**
Children's	8	8	1400	1604	115%
Classical - Large	4	5	430	319	74%
Classical - Small	8	8	480	435	91%
Comedy	8	10	2276	2288	101%
Cover / Tribute	18	18	3740	3738	99%
Dance	3	2	145	62	43%
Literature / Talk	4	4	716	712	99%
Music	10	10	2410	2125	88%
Panto	33	29	6900	4577	66%
Theatre	3	3	240	202	84%
Film	40	39	2036	1793	88%
Hire Events	22	8	3344	2853	85%
Youth Musical Theatre	20	6	1416	1074	76%
TOTAL	**181**	**150**	**25533**	**20708**	**81%**

"This show was superb tonight. The musicians were first class and Simon and Garfunkel singers were out of the world, the harmonies outstanding. A great show, worth going to if you get a chance." Audience member

"Love the venue, I follow the band, and this is the best place we have seen them." Audience member Haddstock, Bombskare

"We loved this. Think I was smiling through the whole performance. The positive energy coming from the stage was infectious. Brilliant cast all round - from the beautiful singing voice of Dorothy to the incredible children - they were all stars.
I saw this tonight. Absolutely brilliant. My granddaughter is in it. I'm a proud granny. It was really funny and just a feel-good show. Well done everyone.
We saw it last Saturday at the Corn Exchange Haddington. It was fantastic. Make time and go support this great Panto ❤️❤️
Brilliant, fabulous, really well done to all. Was there this afternoon and thoroughly enjoyed it. Missed a couple of years but glad we decided to revive a family tradition.
Many thanks ❤️ ❤️ *"* Audience member, Panto 2025: The Wizard of Oz

OBJECTIVES AND OUTCOMES (continued)

"If you are not sure classical is for you just try this concert. A local quartet with a lovely mix of both Scottish music and classical. You will love their performance." Audience member, Maxwell Quartet

"The Brunton's production of The Wizard of Oz… is a show that has something for everyone. Naturally, the hard work of the directors, the crew members, and everyone involved is what really makes the play as good as it is. As great as the writing is, it all comes to life thanks to the gorgeous sets, the fabulous lighting and the wonderful costumes… Another year, another panto, and another excellent show from The Brunton…. not to be missed." Press, Broadway world UK ****

"…My plus one has very little knowledge of panto or The Wizard of Oz story – yes, I'm ashamed! – yet after the curtain call, told me that this review should be one word long: amazing. It's got everything you would expect from a pantomime, with audience participation, a sing-along, witty one-liners and pure silliness." Press, East Lothian Courier

"What a fabulous treat the Northesk audience had this Tuesday lunchtime. Joyful cascades of brilliance filled the church… and again there was that silence of deep content, which means so much more than the loudest applause, before we showed our appreciation of this wonderful music." Press, ***** ScotsGay

The impact of BTT's work not only brings communities together but also helps individuals with young people saying:

"Being on stage gives me a confidence that I can't find anywhere else."

"It has really helped me develop my leadership skills outside of drama, within my school, with my friends and other places."

"I have made so many friends through it. It's where I feel comfortable and happy. It's a happy place."

IMPACT OF RAAC AND CLOSURE OF BRUNTON HALL ON BTT'S PROGRAMME

As detailed above, the closure of Brunton Hall as our main venue space has had a big impact on the Trust's programme and our audience reach. While the building was initially closed in March 2023, the decision on the future of the building wasn't made until November 2025. During this time the Trust used alternative venues, but we were not able to make improvements to the spaces until a final decision was made, meaning that signage was limited and the technical provision of each space reduced. This has meant that our presence in these spaces is not always known, and as the venues are not purpose built, we cannot offer the same welcome and facilities as at Brunton Hall.

The location of the new venues has also been a barrier for some of the traditional Brunton audience due to travel requirements and this has also resulted in a reduction in our audience attendance.

OBJECTIVES AND OUTCOMES (continued)

TICKET PRICES

Ticket prices for the year remained stable although there were increases due to the increase in costs.

Genre:	Full Price (average):	Concession (average):
Children Theatre	£ 12.00	£ 10.00
Classical Music | Large	£ 23.00	£ 21.00
Classical Music | Small	£ 12.00	£ 10.00
Comedy	£ 23.00	£ 21.00
Dance	£ 14.00	£ 12.00
Music | Folk	£ 20.00	£ 18.00
Music | Other	£ 24.00	£ 22.00
Music | Tributes / Covers	£ 28.00	£ 26.00
Pantomime | Schools	£ 11.00	£ 11.50
Pantomime | Public	£ 25.00	£ 23.30
Screenings | Film	£ 8.50	£ 7.50
Screenings | National Theatre	£ 13.50	£ 11.50
Theatre	£ 18.00	£ 16.00

MARKETING

Demographics

Available data indicates positive audience trends. Overall attendance has increased, particularly at the Corn Exchange, which remains the primary programming venue. Audiences from the EH41 postcode now represent 24% of bookers, with growth observed across all top ten geographic areas. Conversely, reduced programming at Loretto Theatre and Northesk Church has resulted in a decline in attendance at these venues.

Once the delayed implementation of Spetrix is underway, we will be able to capture more detailed statistics including audience behaviours and preferences, informing future strategy, and income generation.

Digital engagement

Facebook reach has increased over the reporting period, although interaction-based engagement metrics have declined. This reflects platform measurement changes, where engagement is weighted towards active interactions rather than reach alone. Notwithstanding this, overall engagement volumes have increased, and future activity will focus on driving more active participation.

Instagram performance has shown significant growth, with a 100% increase in content interactions and a 60% increase in reach. This improvement reflects effective content creation, collaborations, and optimisation of posting schedules.

OBJECTIVES AND OUTCOMES (continued)

Average e-bulletin open rates have decreased, likely due to limited audience segmentation. More targeted campaigns (e.g. film-specific communications) demonstrate higher engagement. Delays in Spektrix implementation have restricted access to segmentation and automated marketing tools; however, targeted email campaigns informed by improved data will be a priority in the coming year.

Audience feedback

Audience feedback continues to be collected and shared across teams to inform customer service and programming decisions. While recurring feedback highlights issues such as flat seating and restricted sightlines, options for physical modifications are limited. A revised seating layout will be piloted for the 2026 pantomime to address visibility concerns.

Feedback from schools attending the 2025 pantomime has also informed planning and delivery for the current year.

Future plans include introducing post-show customer satisfaction surveys, facilitated through Spektrix.

Media relations

The team has maintained strong relationships with local and national media. Coverage included interviews for the pantomime director and cast on Radio Saltire, BBC Radio Scotland Arts Mix, and Heart FM. Additional artist interviews were secured on East Coast FM, alongside regular editorial coverage in the East Lothian Courier and Midlothian View.

Collaboration

The Marketing Team continues to work collaboratively with visiting companies to develop audiences and with outreach and education colleagues to support their programmes.

External collaboration includes participation in the East Lothian Tourism Attractions Group (ELTAG), supporting joint marketing initiatives targeting local audiences, day visitors, and overnight tourists.

To support audience growth at the Corn Exchange, efforts have been made to strengthen links with local businesses through distribution of printed materials and encouraging word-of-mouth promotion.

Future plans include developing partnerships with local restaurants to promote pre-theatre dining and reciprocal marketing opportunities.

Work placement

A five-month internship was provided to a third-year Business and Marketing student from Napier University. The placement enabled structured training and development, allowing the student to make a meaningful contribution across marketing activities while gaining broader organisational insight.

Plans are in place to continue this partnership with Napier University and to host an additional PR and Marketing placement student from Queen Margaret University in the coming year.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2026

FINANCIAL REVIEW

East Lothian Council (ELC) pays the Trust to run the Brunton Theatre on its behalf. The Trust in turn pays ELC to provide the staff to run the Brunton Theatre and programme and to assist it in the management of its financial affairs. These services include budget preparation with the General Manager, monitoring, maintenance of financial records, creditor payments, debt recovery and banking. Financial information is provided to the Trust at board meetings by the East Lothian Council Finance team.

Going Concern

In 2025/26 the Trust navigated its way through a challenging period following the prolonged closure of Brunton Hall after the discovery of RAAC in March 2023. While the team were able to continue to use alternative venues to host their activity, the hire of these brought additional costs while audience numbers were repeatedly lower than projected due to the challenges around marketing, programming, and the limited facilities available at the new venues.

A grant of £130,000 was awarded from Creative Scotland for 25-26 as part of the Multi-Year Funding stream. This funding will continue for two more years at a higher grant of £170,000 per year.

Reserves policy

The Trust's current reserves policy is that the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be equivalent to three months of the resources expended, which equates to c. £290,000 in general funds. This level was set to reflect the Trustees' view 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 2025/26 The Trust had to make use of reserves to maintain its performance programme. Free reserves currently stand at £362,357 (2025: £367,219). The Trust holds restricted funds amounting to £nil (2025: £14,350) and designated funds amounting to £24,791 (2025: £39,023). Total funds amount to £387,148 (2025: £420,592). Trustees are satisfied with the current level of free reserves given the challenges the Trust still faces.

FINANCIAL REVIEW (continued)

Risk management
Insurance services are provided by East Lothian Council (ELC) and also through insurance policies taken out by the Trust to support their programme in the alternative venues. In August 2008, ELC commissioned Gallagher Bassett to carry out a review of the major risks facing BTT. Their report was circulated to the Trustees and a review of the insurance arrangements was undertaken. The Council's recommendation is that the next full review should be carried out within 4 years. A Finance and Risk Management sub-committee was established to make recommendations on risk management to the Trust but this subcommittee has been put on hold subject to agreement with the Council on services to be provided by the Trust. An SLA for partnership working is now in place and this subcommittee is to be re-established. The Trust has created a Risk Register to identify risks with mitigations in place to manage the potential risks.

The Trust has identified 4 key risk areas:

Reduction in Earned Income
Income generation is a principal risk factor for the Trust and risks associated with raising sufficient income to deliver the aims of the Trust has been considered.

To mitigate the loss of earned income, the Trust has reduced its operating expenditure where possible.

Reduction in annual payment from East Lothian Council.
This annual payment is crucial to the effective delivery of services on behalf of the Council for the residents of East Lothian.

To mitigate the loss of income if a future cut must be instated and to rebuild the Reserves that have been used during this period of instability, the Trust is raising funds from a variety of sources including Creative Scotland, Trusts and Foundations.

Reduction in Programme
The reduction in the programme will impact on earned income levels and a corresponding saving on expenditure is required to be made. The reduction in programme would impact on the breadth of programme presented and the Brunton's role as a key receiving house in the Scottish cultural landscape.

The Trust is committed to providing an accessible, entertaining yet thought provoking programme to deliver high quality artistic experiences for audiences and participants regardless of scale.

To mitigate this risk the Trust will reduce its operating costs where possible and aim to source a high quality programme at a variety of scales.

FINANCIAL REVIEW (continued)

Reduction in earned income from ticket sales and bars.
Earned income is the largest percentage of the Trust's income and a reduction in the ability to generate sufficient funds from ticket sales and bars would prove detrimental to the cultural aims of the organisation.

In order to mitigate losses during this period of crisis, the Trust will reduce its operating costs where possible and apply for additional funds from other sources.

PLANS FOR FUTURE PERIODS – Short and Long-term Aims

The key short term aim of BTT over the coming months is the provision of its high quality programme of performing arts for the benefit of audiences and participants at a range of venues now that the permanent closure of Brunton Hall is known. This will require operating costs to be kept to a minimum and funds raised from additional sources to balance the lower levels of income able to be raised through box office sales. The Trust aims to continue to play a significant role in the provision of arts activities for the benefit of Council residents.

This aim will be supported by ongoing monitoring to achieve income targets. Monitoring will also be undertaken on expenditure and performance to ensure that the programme delivers to the highest standard while achieving best value and reaches the widest possible audience.

Longer term aims for the Trust will include the implementation of an income generation strategy, a review of the current artistic service provided for the residents of East Lothian, and a development plan for a new venue in East Lothian in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Brunton Theatre Trust (BTT) is a charitable trust (charity number SC022422), established on 14 March 1994. BTT 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 for new Trustees to join the board as representatives of bodies with an interest in the activities of the BTT or in a personal capacity because of their relevant skills, interests and experience. The BTT governing documents entitle two Councillors of East Lothian Council to be appointed as ex officio trustees.

The Trustees give their time to Trust matters on a voluntary basis. Trustees attend meetings of the Trust every two months in order to support the work of the staff team and to further the organisational aims. The commitment of Trustees is further demonstrated through their attendance at key performances at the Brunton throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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.

Organisational structure

BTT has no employees. All staff are employed directly by ELC, who have an agreement with the Trust to supply staff. Staff salaries are set by ELC as the employer. ELC undertakes job evaluation to set appropriate grades for staff. Day-to-day management of BTT is carried out by a management team comprising of a General Manager, Operation Officer, Marketing Manager, Chief Technician, Front of House Manager and Administrative Assistant. These individuals are supported by various finance and support staff within ELC.

Staff report to Trustees at meetings of the Trust and agree the actions to be taken that support the strategic aims of the organisation. Trustees agree the artistic and operational policies for the organisation and delegate to staff the day to day management. Staff provide Trustees with management reports in order that performance can be monitored and actions agreed.

BTT is regarded as a related party due to the close economic ties and the presence of ELC Councillors on the Board.

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2026

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	
Michael Stitt	(resigned 17 June 2026)
Richard Butt	(Interim Chair)
Andrew Forest	
Colin McGinn	
Dan Sharp	
Emma Pirie	
Nicola Kenny	
Lewis Normand	(resigned 31 July 2026)
Tony Crownie	(resigned 17 June 2026)
Tony Reekie	
Pamela Walker	
Key Management Personnel	
Kirsty Somerville	General Manager (to June 2025)
Fiona O-Sullivan	General Manager (from November 2025)
Rachel Menzies/ Mairead Hegarty	Marketing Manager (Jobshare)
Helen Faulds	Operations Officer (from September 2025)
Jane Corrigan	Front of House Manager
Clark Beedie	Chief Technician
Statutory Auditors	Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT
Financial Management	East Lothian Council John Muir House Haddington East Lothian EH41 3HA

THE BRUNTON THEATRE TRUST

TRUSTEES' REPORT

for the year ended 31 March 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 (as amended) 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 14 September 2026 and signed on their behalf by:



Richard Butt
Chairman

THE BRUNTON THEATRE TRUST

INDEPENDENT AUDITORS' REPORT

for the year ended 31 March 2026

Opinion

We have audited the financial statements of Brunton Theatre Trust for the year ended 31 March 2026, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 ' The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the Trust's ability to continue as a going concern. The closure of the Brunton building, the uncertainty over future long term funding and a new permanent building, indicates that a material uncertainty exists that may cast significant doubt on the Trust's ability to continue as a going concern. Our audit opinion is not modified in respect of this matter. The financial statements do not include the adjustments that would result if the charity was unable to continue as a going concern.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and in connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' annual report;
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 17, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.



14 September 2026

Whitelaw Wells, Statutory Auditor
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

THE BRUNTON THEATRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2026

		Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
		£	£	£	£
Income and endowments from:					
Donations and legacies	**2**	6,787	-	6,787	2,995
Charitable activities					
Grants and donations	**3**	-	154,450	154,450	71,850
Service level agreement		24,000	-	24,000	24,000
Theatre management charge		430,982	-	430,982	230,982
Admission charges		382,095	-	382,095	326,305
Room and facility hire and other sales	**4**	102,102	-	102,102	140,956
Other trading activities					
Café sales		66,926	-	66,926	63,356
Rental income		-	-	-	167
Investments					
Bank interest receivable		212	-	212	5,921
Total income		1,013,104	154,450	1,167,554	866,532
Expenditure on:					
Raising funds					
Catering and merchandise		26,288	-	26,288	23,540
Charitable activities	**5**	1,005,910	168,800	1,174,710	1,223,181
Total expenditure		1,032,198	168,800	1,200,998	1,246,721
Net (expenditure) for the year		(19,094)	(14,350)	(33,444)	(380,189)
Transfers between funds		-	-	-	-
Net movement in funds for the year		(19,094)	(14,350)	(33,444)	(380,189)
Reconciliation of funds:					
Total funds at 31 March 2025		406,242	14,350	420,592	800,781
Total funds at 31 March 2026	**14**	387,148	-	387,148	420,592

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 charity are classed as continuing.
The notes on pages 25 to 37 are an integral part of the financial statements.

THE BRUNTON THEATRE TRUST

BALANCE SHEET

as at 31 March 2026

	Notes	2026 £	2026 £	2025 £
Fixed Assets				
Tangible assets	**9**	24,498		33,150
Intangible assets	**10**	293		5,873
			24,791	39,023
Current Assets				
Stock		10,490		14,558
Debtors	**11**	520,254		491,118
Cash in hand		1,400		1,400
		532,144		507,076
Creditors: Amounts falling due within one year	**12**	(169,787)		(125,507)
NET CURRENT ASSETS			362,357	381,569
NET ASSETS	**15**		387,148	420,592
FUNDS	**14**			
Unrestricted			387,148	406,242
Restricted			-	14,350
TOTAL FUNDS			387,148	420,592

Approved by the Trustees on 14 September 2026 and signed on their behalf by:



Richard Butt
Chairman

The notes on pages 25 to 37 are an integral part of the financial statements.

THE BRUNTON THEATRE TRUST

STATEMENT OF CASH FLOWS

for the year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities:		
Net cash used by operating activities below	(212)	(5,921)
Cash flows from investing activities:		
Bank interest received	212	5,921
Purchase of tangible fixed assets	-	-
Net cash used in investing activities	212	5,921
Change in cash and cash equivalents in the reporting period	-	-
Cash and cash equivalents brought forward	1,400	1,400
Cash and cash equivalents carried forward	1,400	1,400
Cash and cash equivalents		
Cash in hand	1,400	1,400
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure) for the year (as per Statement of Financial Activities)	(33,444)	(380,189)
Adjusted for:		
Depreciation charge	8,652	8,652
Amortisation charge	5,580	5,580
Bank interest received	(212)	(5,921)
Decrease/(increase) in stocks	4,068	(2,108)
(Increase)/decrease in debtors	(29,136)	448,978
Increase/(decrease) in creditors	44,280	(80,913)
Net cash used by operating activities	(212)	(5,921)

THE BRUNTON THEATRE TRUST

NOTES TO THE ACCOUNTS

for the year ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The Trust is dependent on grant funding from outside sources in order to meet its day to day working capital requirements. Budgets have been prepared for the 3 years to 31 March 2029 which indicate with the multi-year funding from Creative Scotland, together with ongoing support from East Lothian Council, the Trust will return to a position of surplus. Should the funding be stopped, and in the absence of alternative additional funding and a permanent building to replace The Brunton, the longer term future of the Brunton is in doubt and would be considered by Trustees at that time. This constitutes a material uncertainty that may cast significant doubt on the Trust's ability to continue as a going concern and, therefore, that it may be unable to realise its assets and discharge its liabilities in the normal course of business. However, the trustees are confident that with the re-instatement of funding from East Lothian Council to original levels for 2026/27 and sufficient reserves should enable the Trust to continue operating and cover liabilities as they fall due, 12 months from the date of signing the financial statements and therefore the accounts have been prepared on the going concern basis.

Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash, balances owed by East Lothian Council and other debtors. Financial liabilities comprise trade creditors, other creditor and accruals.

Income

All income is included in the Statement of Financial Activities when the charity has entitlement, there is probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Where entitlement is not conditional on the delivery of a specific performance by the charity, donations and grants are recognised when the charity becomes unconditionally entitled to the income.

1. ACCOUNTING POLICIES (continued)

Where related to performance and specific deliverables, donations and grants are accounted for as the charity earns the right to consideration by its performance.

- Income from other trading activities is recognised as earned, which is when the related services are provided.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.
- Investment income is included when receivable.

Expenditure

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

- Cost of raising funds comprises those staff costs associated with preparing funding applications and meeting grant monitoring requirements. This is based on a percentage estimate of the total time spend by each person on this activity.
- 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 allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- Expenditure is charged to a particular activity where the cost relates directly to that activity. The cost of overall direction and administration on each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of number of performances for each project.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support have been charged fully to activities based on the number of performances for each project as set out in note 5.

Fixed Assets

Tangible fixed assets are initially recorded at cost and capitalised if costing £1,000 or more. 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
- Production Equipment - 10% straight line
- Fixtures and Fittings - 20% straight line
- Other Equipment - 10% and 33% straight line

1. ACCOUNTING POLICIES (continued)

Intangible assets and amortisation

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less accumulated amortisation and any accumulated impairment loss.
The website is being amortised evenly over its estimated useful life of three years.

Leases

The Brunton Theatre Trust has elected to early adopt the changes to the changes to FRS 102 (September 2024).

At the commencement date of a lease, the Trust recognises a right-of-use asset and a corresponding lease liability, except for leases with a term of 12 months or less and leases of low-value assets. Payments relating to short-term leases and leases of low-value assets are recognised as an expense in the income statement on a straight-line basis over the lease term.

Lease liabilities are initially measured at the present value of the lease payments outstanding at the commencement date, discounted using the interest rate implicit in the lease or, where this cannot be readily determined, the Trust's incremental borrowing rate. Right-of-use assets are initially measured at cost, comprising the amount of the initial lease liability adjusted for any lease payments made at or before the commencement date.

Subsequently, lease liabilities are measured at amortised cost using the effective interest method. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the useful economic life of the underlying asset. Interest on lease liabilities is recognised in the income statement over the lease term.

At 31 March 2026 The Brunton Theatre Trust had no leases that required to be accounted for as right-of-use assets.

Stocks

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

Funds

Unrestricted funds are incoming resources generated for the objects of the charity, without further specified purpose, and are available as general funds. Designated funds are unrestricted funds allocated by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund together with a fair allocation of management and support costs as permitted .

1. ACCOUNTING POLICIES (continued)

Volunteers and donations-in-kind

The Brunton Theatre Trust is grateful for volunteers and donations-in-kind, which are not recognised in the accounting figures as the benefit to the charity cannot reasonably be measured and quantified.

Judgements and key sources of estimation uncertainty

In preparing the financial statements, directors make estimates and assumptions which affect reporting results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Critical judgements made in preparing these financial statements comprise; the timing of recognition of income in accordance with Charities SORP FRS102, the applicability of the estimated useful lives of fixed assets used to calculate the period over which depreciation is applied, review of fixed assets for impairment or obsolescence and the assessment of leases to determine whether they require to be capitalised as right-of-use assets following early adoption of FRS 102 periodic review September 2024.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Donations	6,787	-	6,787	2,995
	6,787	-	6,787	2,995

3. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Creative Scotland	-	151,250	151,250	63,750
East Lothian Council	-	-	-	3,300
Film Hub Scotland	-	3,200	3,200	4,800
	-	154,450	154,450	71,850

Included above is restricted income amounting to £154,450 (2025: £71,850). Unrestricted income totalled £nil (2025: £ nil). All other income was unrestricted in both the current and previous years.

4. ROOM AND FACILITY HIRE AND OTHER SALES

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Theatre hire and associated income:				
Brunton Youth Theatre	36,791	-	36,791	58,378
Other	37,308	-	37,308	45,038
Statutory fees	-	-	-	2,988
Room and facility hire	28,003	-	28,003	34,552
	102,102	-	102,102	140,956

5. EXPENDITURE - CHARITABLE ACTIVITIES

	Live Productions	Films	Amateurs & Rentals	Youth Theatre	2026 Total	2025 Total
	£	£	£	£	£	£
Direct costs						
Equipment and materials	36,680	12,227	27,510	-	76,417	87,651
Printing and stationery	8,170	2,723	6,128	-	17,021	16,119
Services – staff costs (Note 7)	185,819	61,940	139,364	-	387,123	366,634
Marketing staff (Note 7)	33,574	11,191	25,180	-	69,945	65,528
Finance services staff (Note 7)	11,001	3,667	8,251	-	22,919	22,010
Buy-ins	80,578	26,859	60,434	-	167,871	156,663
Freelance – pantomime	7,013	-	-	-	7,013	1,095
Licenses	3,807	1,269	2,856	-	7,932	1,880
Materials – pantomime	66,119	-	-	-	66,119	79,104
Materials	-	-	-	-	-	534
Subscriptions	1,052	350	788	-	2,190	1,811
VAT disallowed	37,721	-	28,290	12,573	78,584	91,807
Merchant services	978	326	734	-	2,038	1,723
Other	20,154	6,718	15,114	-	41,986	56,896
Brunton Youth Theatre	-	-	-	28,954	28,954	45,352
Publicity	20,190	6,730	15,142	-	42,062	45,204
Communications	1,282	428	962	-	2,672	3,444
Support costs						
Repairs and maintenance	1,514	505	1,135	-	3,154	1,780
Rent	31,905	10,635	23,929	-	66,469	54,007
Other accommodation costs	20,009	6,669	15,006	-	41,684	58,776
Insurance	1,104	368	828	-	2,300	2,300
Cleaning and transport costs	-	-	-	-	-	1,246
Depreciation	4,153	1,384	3,115	-	8,652	8,652
Amortisation	2,678	893	2,009	-	5,580	5,580
Booking fees	6,732	2,244	5,049	-	14,025	38,185
Governance costs						
Audit fee	5,760	1,920	4,320	-	12,000	9,200
	587,993	159,046	386,144	41,527	1,174,710	1,223,181

Included above is restricted expenditure amounting to £168,800 (2025: £57,500). All other expenditure was unrestricted in both the current and previous years.

6. NET INCOME FOR THE YEAR

	2026	2025
	£	£
This is stated after charging:-		
Depreciation	8,652	8,652
Amortisation	5,580	5,580
Auditor's remuneration: audit fee	12,000	9,200
Short-term lease costs: rent	55,543	54,007

No Trustees were remunerated for services as a Trustee in either the current or previous year.

7. STAFF COSTS

The Brunton Theatre Trust has no employees. East Lothian Council is contracted to provide the appropriate staff and management services to the charity. Staff costs totalling £479,987 (2025: £454,172) were charged during the year.

The average monthly number of staff during the year, on a head count basis, was as follows:

	2026	2025
	No.	No.
Management and administrative staff	9	8
Theatre staff	21	21
	30	29

The key management personnel of the charity are the General Manager, the Marketing Manager, the Operations Officer, the Front of House Manager and the Chief Technician. During the year key management personnel received total remuneration of £250,069 (2025: £218,362). One employee received emoluments of more than £60,000 in current year (2025: none).

8. TAXATION

The charity is recognised as such by HM Revenue & Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

9. FIXED ASSETS

	Tenant's Improvements £	Production Equipment £	Fixtures and Fittings £	Total £
Cost				
At 1 April 2025	1,811,476	178,896	8,660	1,999,032
Additions	-	-	-	-
Disposals	(1,811,476)	-	-	(1,811,476)
At 31 March 2026	-	178,896	8,660	187,556
Depreciation				
At 1 April 2025	1,811,476	146,066	8,340	1,965,882
Charge for year	-	8,332	320	8,652
Disposals	(1,811,476)	-	-	(1,811,476)
At 31 March 2026	-	154,398	8,660	163,058
Net Book Value				
At 31 March 2026	-	24,498	-	24,498
At 31 March 2025	-	32,830	320	33,150

10. INTANGIBLE ASSETS

	Website	Total
		£
Cost		
At 1 April 2025	16,740	16,740
At 31 March 2026	16,740	16,740
Amortisation		
At 1 April 2025	10,867	10,867
Charge in the year	5,580	5,580
At 31 March 2026	16,447	16,447
Net book value		
At 31 March 2026	293	293
At 31 March 2025	5,873	5,873

11. DEBTORS

	2026	2025
	£	£
East Lothian Council	162,918	150,255
BTT Client funds held by East Lothian Council	202,919	192,919
Other debtors	154,417	147,944
	520,254	491,118

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 £162,918 (2025: £150,255) represents cash balances held by the Council on behalf of the Trust. Additionally, East Lothian Council holds BTT client funds of £202,919 (2025: £192,919) on its behalf.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	23,110	13,163
Amounts due to amateur groups in respect of Venue Hires	32,739	27,746
VAT	26,502	11,734
Accruals	39,526	14,953
Deferred income	47,910	57,911
	169,787	125,507
Deferred income – tickets sold in advance		
Balance at 1 April 2025	57,911	37,419
Released to Statement of Financial Activities	(57,911)	(37,419)
Amounts received and deferred during the year	47,910	57,911
Balance at 31 March 2026	47,910	57,911

13. LEASE COMMITMENTS

At the year end, the charity had total commitments in respect of short-term leases as set out below:

Land and buildings	2026 Land & buildings £	2026 Other £	2025 Land & buildings £	2025 Other £
Due within one year	206	450	518	450

The Trust also leases the Corn Exchange, Haddington, from East Lothian Council at a base rent of £47,667 per annum on a rolling annual basis.

14. MOVEMENT IN FUNDS

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Unrestricted funds					
General funds	367,219	1,013,104	(1,017,966)	-	362,357
Designated funds					
Other fixed assets	39,023	-	(14,232)	-	24,791
Total unrestricted funds	406,242	1,013,104	1,032,198	-	387,148
Restricted funds					
Award of Lottery Fund	13,750	151,250	(165,000)	-	-
Film Hub Scotland	600	3,200	(3,800)	-	-
Total restricted funds	14,350	154,450	(168,800)	-	-
Total funds	420,592	1,167,554	(1,200,998)	-	387,148

14. MOVEMENT IN FUNDS (Continued)

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted funds					
General funds	747,526	794,682	(1,174,989)	-	367,219
Designated funds					
Other fixed assets	53,255	-	(14,232)	-	39,023
Total unrestricted funds	800,781	794,682	(1,189,221)	-	406,242
Restricted funds					
Award of Lottery Fund	-	63,750	(50,000)	-	13,750
Film Hub Scotland	-	4,800	(4,200)	-	600
Regeneration Project	-	3,300	(3,300)	-	-
Total restricted funds	-	71,850	(57,500)	-	14,350
Total funds	800,781	866,532	(1,246,721)	-	420,592

Designated funds

The ***Other Fixed Assets*** fund represents the net book value of other fixed assets, which were acquired from general funds. The cost for the year represents depreciation.

Restricted funds

The ***Award of Lottery fund from the Open fund*** represents funding received from Creative Scotland towards the cost of the Brunton Recovery Sustaining Creative Development Programme and the delivery of its annual plan.

The ***Film Hub Scotland fund*** represents funding received to support a community cinema programme in Haddington.

The ***Regeneration project fund*** represents funding received to support capital funding research.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2026 as represented by:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	24,498	-	24,498
Intangible fixed assets	293	-	293
Net current assets	362,357	-	362,357
	387,148	-	387,148

Fund balances at 31 March 2025 as represented by:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	33,150	-	33,150
Intangible fixed assets	5,873	-	5,873
Net current assets	367,219	14,350	381,569
	406,242	14,350	420,592

16. RELATED PARTY TRANSACTIONS

During the year Brunton Theatre Trust received £430,982 (2025: £230,982) of contract income from East Lothian Council for theatre management, £24,000 (2025: £27,300) from grants and service level agreements and £nil (2025: £nil) donation income.

Brunton Theatre paid East Lothian Council £588,880 (2025: £540,214) in costs, including £479,987 (2025: £454,172) for staff, £66,469 (2025: £64,153) for rental and accommodation, and £42,424 (2025: £21,889) for various other recharged costs.

Apart from cash floats, all cash is held by East Lothian Council on behalf of the Trust. The balance on account at the year-end amounted to £162,918 (2025: £150,255). Additionally, East Lothian Council holds BTT client funds of £202,919 (2025: £192,919) on its behalf.

BTT and ELC are regarded as related parties due to the close economic ties and the presence of ELC Councillors on the Board.

Trustee, Tony Reekie, is Executive director of Catherine Wheels Theatre Company, who provided professional services for fees of £1,142 (2025: £nil). No amounts were outstanding at the year end.