



Charity Number: SC051548

## Abbreviated Trustees' Report and Accounts

For the 10 months to 31 July 2024

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## Legal and Administrative Details

The charity was incorporated as a Scottish Charitable Incorporated Organisation and registered on 26 January 2022. It is governed by a constitution agreed and approved on 15 November 2021. Its only voting members are its Trustees.

Registered name: DunsPlayfest

Registered number: SC051548

Principal office: Steading Cottage  
Polwarth Crofts  
Polwarth  
Berwickshire  
TD10 6YR

Trustees: Lucy Vaughan (chair – resigned June 2024)  
Genny Dixon (Treasurer)  
John McEwen  
Michael Bevan  
Ramsay Jones  
Jerry Ponder  
Eric Branse-Instone  
Karen Thomas  
Jonathan Findlay

Bankers: Bank of Scotland  
  
Sort code: 80-22-60  
  
Account number: 23002469

## Report of Trustees

The trustees present their report and accounts, covering the 10 months to 31 July 2024.

### Charity Objects

The object of the charity is to build a strong festival of great theatre for Duns and district to showcase, celebrate and foster new playwriting.; and.

This will include, in particular, but not exclusively:

- Engaging and inspiring the whole local community
- Supporting young people to develop their capacity and skills for learning
- Attracting writers, performers and audiences from further afield
- Developing the skills and professionalism of local theatre-makers
- Advancing citizenship and community development
- Promoting volunteering in order to facilitate the purposes of the charity

### Appointment of Trustees

The board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting. New trustees will be recruited from those who have good knowledge and understanding of:

- the creative arts industry and current technology or
- the charity's potential beneficiary community or
- charity management
- or other specific skills which would strengthen the capability of the Board to guide the charity towards its objectives

On appointment new trustees will be given a copy of the charity's constitution, its latest Annual Report and Accounts, the latest management accounts and recent Board meeting minutes. New trustees will also be given a copy of or a link to various guidance issued by OSCR or other bodies which will help them to recognise and carry out their responsibilities as trustees.

### Activities in the period

#### DunsPlayFest24

Over nine days from 26th April to 4th May 2024, DunsPlayFest produced over 70 separate performances, workshops and events, including newly-written plays by local playwrights & playwrights based in Scotland, a participation programme of theatre-making and writing workshops, a professional development programme for playwrights with Playwrights Studio Scotland, community events including a Family Arts event in the grounds of Duns Castle. An education programme ran in collaboration with Edinburgh Universities offering internships to 6 students in Stage Management and Technical aspects of production.

The Festival is based in the Volunteer Hall in Duns, which was transformed by the trustees and volunteers into a unique space for performances, with two stages, each with their own production desk and a hospitality area.

The delivery of the Festival and the development of the programme from earlier years, to include more work with colleges and universities and a family arts adventure day at Duns Castle, represented a significant achievement for the Festival Trustees.

**Volunteers:**

The charity relies on volunteer support to offer front of house, venue services, marshalling, amateur productions and marketing support. In total over 2500 hours of volunteer time were recorded.

**Website:**

The website at <http://dunsplayfest.org.uk> is in full working order and the charitable status is clear from the website address.

**Growing DunsPlayFest:**

High level audience research carried out showed that the DunsPlayFest can provide individuals and communities with a high quality creative theatre experience. The Trustees realised an ambition to significantly expand during 2023-24, and recognised the need to appoint a Festival Producer. Sara Best joined us part-time during the planning period and full-time during Festival week.

**Financial Review**

Total income for the year, at £65,328, was largely funded from grants and donations received. Earned income from box office, advertising and sponsorship amounted to 22% of the income.

Total expenditure for the year was £64,945, leading to a surplus of just £373.

The charity's funds at the end of the year stood at £4,201 all of which is held in unrestricted funds.

**Reserves policy**

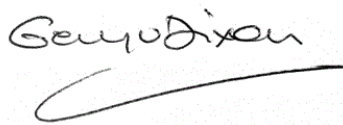
The Trustees intend to maintain reserves sufficient to ensure the continuing operation of the charity. Those reserves will be built up as the structure of the organisation develops.

**Independent Examiner**

The income of the charity in the year was below the threshold for legally requiring audit or an independent examination.

Mr James McDevitt was appointed by the trustees to provide an independent inspection of the receipts and Payments accounts. Mr McDevitt is independent of the management and administration of the charity whom the charity trustees believe has the required skills and experience to carry out a competent examination of the accounts.

Approved by the Trustees and signed on their behalf by



Genny Dixon (Treasurer)

on 14 September 2024

## Notes to the Financial Statements

### 1. Accounting Policies

#### a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### g) Fund accounting

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

#### h) Expenditure, taxation and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

- Expenditure on charitable activities includes the costs of delivering services and conducting research undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

The charity is not registered for VAT and all Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**i) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, together with governance costs, is apportioned on the basis of the direct costs attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment 3 years
- Furniture, fixtures and fittings 3 years

**l) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

**o) Pensions**

The charity does not operate any pension scheme.