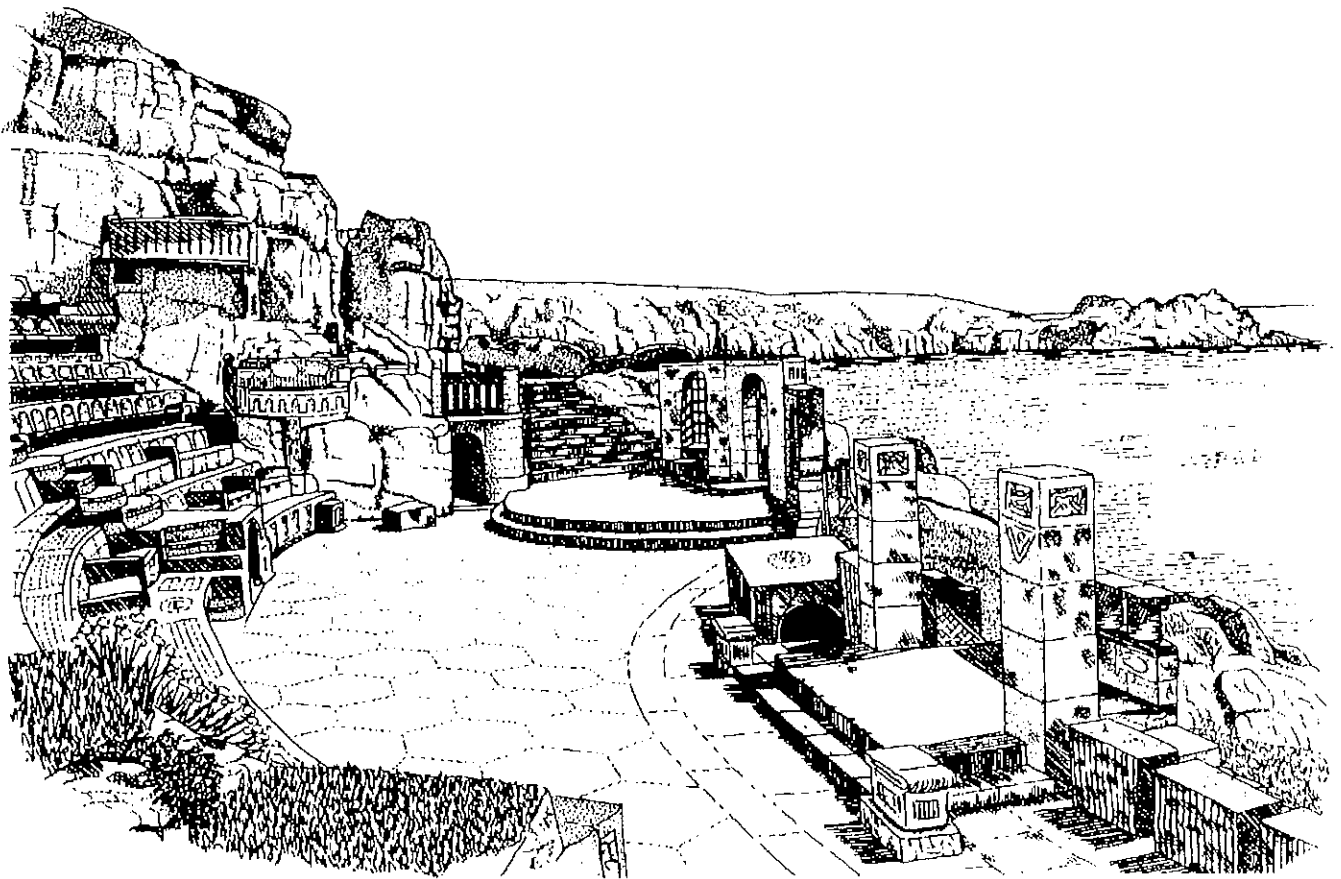




**MINACK  
THEATRE**

# **The Minack Theatre Trust CIO**

*(Registered Charity Number 1166799)*



## **Trustees' Report and Financial Statements**

**31 December 2023**

The Minack Theatre Trust CIO

A Charitable Incorporated Organisation with a registered charity No: 1166799

Registered in England & Wales, Principal Office: Minack Theatre, Porthcurno, Penzance, Cornwall. TR19 6JU

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# TRUSTEES' REPORT

*For the year to 31 December 2023*

The trustees are pleased to present their report together with the audited consolidated financial statements of The Minack Theatre Trust CIO ("the Minack") for the year to 31 December 2023 and can confirm that the latter comply with the requirements of the Charities SORP 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 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 2019)."

References in these financial statements to "the charity" include The Minack Theatre Trust CIO or its predecessor The Minack Theatre Trust (charity number 271483), depending on the context.

## Reference and Administrative Details

Registered name The Minack Theatre Trust CIO  
Charity registration number 1166799

### Trustees

The Trustees at 31<sup>st</sup> December 2023

Mr C. J. F. Sinclair  
Mr C. M Haynes (appointed 10<sup>th</sup> December 2023)  
Mr M. J. Iles  
Mr M. L. Moore KC (appointed 10<sup>th</sup> December 2023)  
Mr J. M. Sinclair  
Mr R. J. Sinclair (appointed 10<sup>th</sup> December 2023)  
Mrs E. R. Smith

There are no committees or subcommittees of the Trustees.

Mr M.A. Conboye resigned on 11<sup>th</sup> October 2023.

### Officers

Secretary Mr J. M. Sinclair

### Senior Management Team

Executive Director Ms Z. M. Curnow (resigned from 30 April 2024)  
Production Manager Mr S. J. Hutchings  
Associate Director Mr J. Brolly  
Visitor Experience Manager Ms L. R. Manning  
Business Support Manager Ms M. K. Hall

The principal and operating address of the charity: The Minack Theatre,  
Porthcurno, Penzance, Cornwall TR19 6JU.  
[www.minack.com](http://www.minack.com)

**Bankers**

**Lloyds Bank plc,**  
PO Box 8, Market House,  
Penzance,  
Cornwall TR18 2TN.

**Cazenove Capital Management,**  
1 London Wall Place,  
London Wall  
London EC2Y 5AU.

**Auditors**

**RRL LLP**  
Peat House,  
Newham Road,  
Truro,  
Cornwall TR1 2DP.

**Solicitors**

**Tozers**  
Broadwalk House,  
Southernhay West,  
Exeter,  
Devon EX1 1UA

# Structure, Governance and Management

## Governing instrument

The charity, which is a Charitable Incorporated Organisation, is governed by its Constitution dated 27 April 2016 as amended on 24 August 2023.

## Recruitment and induction of trustees

Following a skills audit, trustees are sought whose skills, knowledge and experience are relevant to the administration of the charity and complement the skills of the existing trustees.

New trustees must be appointed by resolution at a properly convened meeting of the charity trustees. Trustees on appointment are given:

1. A copy of the Charity Commission's publication "The Essential Trustee: What you need to know".
2. A copy of the charity's current constitution.
3. A copy of the charity's latest Trustees' Annual Report and Financial Statements.
4. A copy of the minutes of recent meetings.

They are then given a tour of the Minack and meet the senior management team.

## Organisation

The trustees formulate policy. The Secretary is responsible for the administration of the charity. Operational control is delegated to the Executive Director. The rest of the senior management team report to them.

## Related parties

The Minack Theatre Limited (Company Registration Number 03833428) is a wholly owned trading subsidiary of The Minack Theatre Trust CIO. See Notes 3 and 10 to the financial statements for a synopsis of its results.

Minack Productions Limited (Company Registration Number 13798938) is a wholly owned trading subsidiary of The Minack Theatre Trust CIO. See Note 10 to the financial statements for a synopsis of its results.

## **Risk Management**

The trustees have assessed the major risks to which the charity is currently exposed, in particular those relating to its finances and its operations (including health and safety) and they are satisfied that systems are in place to monitor and mitigate the charity's exposure to such risks. They are also satisfied that a robust procedure is in place for identifying and evaluating the risks associated with new areas of activity.

The risk management action plan is reviewed in February/March each year. The most significant risks following the 2024 review are:

1. Accidents due to the hazardous nature of the site.
2. Compromise of IT systems or data.
3. Loss of cash deposits.
4. Concerns over the stability of Maunsell's Hill – the public highway used to access the Minack.
5. Replacement of the Executive Director who leaves on 30<sup>th</sup> April 2024.

## **Heritage Asset**

The trustees consider that the open-air theatre is a 'heritage asset' as described in FRS102. The theatre itself was built during the 1930s by Rowena Cade, the founder. Since the Minack Theatre Trust was originally founded in 1976, repairs have been carried out.

In the opinion of the trustees, reliable information on historic cost or valuation is not available for the theatre. This is due to the lack of information available concerning purchase and building cost and the lack of comparable market values given the uniqueness and location of the theatre itself. Additionally, any valuation would involve costs that are likely to be excessive and unproductive.

The theatre itself is therefore not reported as an asset on the balance sheet, other than recent improvements to the theatre which are reported at cost.

# Objectives & Activities

## Charitable objects

The formal objects of The Minack Theatre Trust CIO are "to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in those arts".

These formal objects translate into three core objectives, which are to:

1. **Engage** the public through creative performance and the living and visual arts embodied in the Minack Theatre.
2. **Enhance** people's lives through the shared experience of live performance and of visiting the Minack Theatre.
3. **Inspire** people by the remarkable story of Rowena Cade, and young people especially through active participation in creative activities.

The trustees are granted wide powers to achieve these objects, which are set out in the Constitution. Inter alia these relate to:

1. Borrowing money
2. Buying, leasing or hiring property
3. Selling leasing or otherwise disposing of property
4. Employing and remunerating staff
5. Depositing or investing funds



## **Aims and intended impact**

The aims of the charity were revised by the trustees in 2023 and are to:

1. Programme a wide range of theatre and other events to engage a diverse audience and enable active community participation while maintaining standards of excellence.
2. Provide a wide range of creative opportunities, to inspire people, particularly Cornish children and students, to learn and develop all skills associated with live performances.
3. Educate visitors about Rowena Cade, her story and that of the Minack. Inspire them through creative presentation of exhibitions, live narration and digital interpretation.
4. Develop and nurture the natural environment of the Minack, especially the garden, to enhance the experience of visiting the theatre and inspire people through its unique balance of natural and human art.
5. Provide sustainable, modern facilities for audiences, visitors, staff and performers that are suitable to the unique environment of the Minack and reflect its status as an attraction of international repute.
6. Develop and support an outstanding team of versatile people to ensure visitors, performing companies and participants enjoy a life enhancing experience at the Minack.
7. Develop retail and catering strategies to meet the reasonable expectations of visitors given the nature of the site and generate funds to support aims 1 to 6.
8. Generate sufficient funds through core activities to achieve aims 1 to 6 in a viable manner for the very long term.

## **Objectives for the year**

The objectives for the year were to continue working towards achievement of the charity's aims.

## **Strategies to achieve the year's objectives**

1. Create a varied and engaging programme of live performance to attract a large and diverse audience.
2. Build on our educational and outreach programme to engage young people, especially those in hard to reach communities.
3. Continue to develop methods to communicate the story of Rowena Cade and enhance the profile of the Minack Theatre.
4. Maintain robust policies for capital expenditure and financial management.

## **Principal activities of the year**

The principal activities of the charity are to:

1. Put on theatre performances, music and comedy events throughout the year, and a programme of storytelling performances in the school holidays.
2. Provide a comprehensive participatory programme offering opportunities for local children, the wider local community and visitors to Cornwall to learn and develop skills associated with the performing arts and theatre in particular.
3. Open the Minack throughout the year for visitors to explore the theatre and garden, and to learn about Rowena Cade and how she created the Minack.

Theatre revenue mostly comes from renting the theatre to successive production companies, ticket sales for the Minack's own productions, booking charges and subscriptions from Members.

Visitors pay for admission to the site where, in the Exhibition Centre and through access to live interpretation and an audio app, they learn how Rowena Cade, the founder of the charity, came to build her remarkable theatre and how her work is being carried forward today.

A café, shop and takeaway outlets provide souvenirs and catering for all visitors, sold through a subsidiary limited company which covenants any profits back to the charity.

## **Auditors**

A resolution to re-appoint RRL LLP as auditors will be proposed at the next trustees' meeting.

## Review of Achievements & Public Benefit for 2023

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities.

212,431 people visited the Minack in 2023 (including show audiences), 2.6% more than budgeted and 1.8% lower than the 216,235 who visited in 2022. The shows performed to 61% capacity (against 70% capacity in 2022). This drop was due to more performances scheduled in the shoulder months which were planned at a lower capacity. 4,394 tickets (2022: 2,669) had to be refunded for nineteen (2022 nine) cancelled performances as the weather significantly disrupted the experience for audiences.

The trustees are committed to taking their responsibility to visitors, the local community and other stakeholders seriously.

The achievements and public benefits that the Minack provided in 2023 against the aims of the charity include:

- 1. Programme a wide range of theatre and other events to engage a diverse audience and enable active community participation while maintaining standards of excellence.**
  - a. During 2023 we programmed 272 performances including 39 storytelling shows for children and families. Of our main programme, 88 performances included community or non-professional players, 66 involved children, young people or students and over 120 gave employment to Cornwall-based professional companies or performers.
  - b. We staged 7 Minack productions and co-productions:
    - a. John Nicholson's inspired adaptation, *The Massive Tragedy of Madame Bovary* opened the season as a co-production with Cornwall-based Ha Hum Ah Theatre.
    - b. We produced the world premiere of *Giants*, a children's musical written by John Brolly and Ben Sutcliffe re-telling the legend of the giant of St Michael's Mount.
    - c. We were privileged to bring Zinnie Harris' beautifully drawn re-telling of the story of Tristan da Cunha to the stage in April, *Further Than The Furthest Thing*. Sita Calvert Ennals made her Minack directing debut with one of the dramatic highlights of the season.
    - d. Following its debut in 2022, the fiery fiesta of *Calvino Nights* returned as we worked once again in cahoots with Mike Shepherd with a developed script and two Cornwall-based actors, Mary Woodvine and Chloe Endean joining the company.
    - e. As a Minack first, we worked in co-production with choreographer Grace Murdoch from Cheap Date and Patrick Bailey from Kevos to stage new contemporary dance performances of two iconic pieces of contemporary music, *Murder Ballades* by Bryce Dessner and *Glassworks* by Philip Glass.

- f. Five members of the Minack Acting Academy worked through almost all their school holidays rehearsing as part of a professional company and performing David Wood's adaptation of Philippa Pearce's book, *Tom's Midnight Garden*.
  - g. We worked with Simon Harvey to bring the heart-warming Kneehigh and o-region production of *FUP* back to Cornish audiences as a co-production with o-region in the autumn.
- c. We welcomed back 10 of our regular visiting companies along with Shake It Up Theatre for the first time. The overall quality of productions across the season was strong and after some debate, we awarded the Minack Trophy for the best visiting production to the British Theatre Academy for their production of *Everyone's Talking About Jamie Teen Edition*.
  - d. We extended the diversity of the one-night music programme, with over 15,000 people watching a range of events from brass band to world music. We introduced a new partnership with The Cornish Bank to bring different musical genres to the Minack stage across four events in 2023.
  - e. Our audience in 2023 came from all parts of the UK, though the largest proportion were from the south-west and London. There were a small number of overseas visitors.
  - f. 93,789 people attended a performance at the Minack during 2023 (2022: 98,088). 12% of our audience for performances were aged under 16 (rising to 38% for storytelling shows) and we issued 644 free tickets to carers accompanying people with access needs.
  - g. While ticket prices varied by event, £10 tickets were available for all performances.

**2. Provide a wide range of creative opportunities to inspire people, particularly Cornish children and students, to learn and develop all skills associated with live performances.**

- a. In 2023 we expanded our educational programme to provide more creative opportunities and activities for young people.
- b. The Minack Acting and Musical Theatre Academies continued to provide opportunities for young people to develop their skills, including workshops with established professionals in the sector. Our Acting Academy students all achieved either Merit or Distinction in Trinity Acting exams.
- c. Students of the Musical Theatre Academy took part in *Songs Under the Stars* and members of the Acting Academy took leading roles in *Tom's Midnight Garden*. The Acting Academy also performed *Antigone* at the Minack and in three other venues across Cornwall.
- d. Our academy students also came together and performed 4 plays commissioned from new writers as part of our Emerging Writers scheme.
- e. In September we auditioned entrants for both Academies and have been able to maintain more than 24 places in each with an extended offer for the older students in the groups to support their progression to the next stage of their education.

- f. We worked again with Cornwall Music Service Trust to produce Jan Stroud's song cycle, *Lullaby of the Tides*. Once again this brought together over 200 students from schools across Cornwall, plus students from the Lockwood Urban School of Dance, the Minack Academies and Cornwall Youth Chamber Choir.
  - g. We created a successful education programme for Shakespeare week, based on *Twelfth Night* or *Macbeth*. This was offered to schools throughout Cornwall resulting in 916 children from 26 schools plus a home educated group experiencing a workshop based on the play all within one week.
  - h. We worked with students from 25 schools across west Cornwall (not including those who participated in Shakespeare Week) plus the Isles of Scilly and delivered a total of 19,142 student hours of engagement.
  - i. We continued our outreach work to engage hard to reach children in deprived areas. Working with Three Villages, Trelya and Learn 2 we delivered over 5,500 student hours of engagement. We also continued to support Creativity Club, a weekly arts club for children age 7 to 11, based in The Centre, Newlyn.
  - j. We ran a series of eight 'Play in a Day' workshops which were free to the public, enabling people to enjoy a creative experience without the commitment of our more in-depth programmes. While most of these were offered to specific age ranges of young people, two provided an opportunity for adults to participate. One of these ran in partnership with PK Porthcurno as part of their Earth Day project in April.
  - k. We staged two joint productions with the British Theatre Academy. 24 Cornish students age 13 to 18 joined a similar size group from across the south east to rehearse and present *13* at the Minack in August, and a further 12, age 8 to 14, joined to make a company of 65 to perform *Madagascar Junior* in October half term week.
  - l. Following a change in local provision in Penzance, we formed a new musical theatre group, Rising Stars, in late 2022. This group meets weekly in Penzance and is open to anyone age 7 to 14. Having successfully staged *Annie Junior* in 2023, over 50 young people will be staging *Aladdin Junior* in St John's Hall in Penzance in February 2024.
- 3. Educate visitors about Rowena Cade, her story and that of the Minack. Inspire them through creative presentation of exhibitions, live narration and digital interpretation.**
- a. We ran a series of five guided tours to tell people the story of the Minack in a variety of imaginative ways, from the story of Billy Rawlings and Miss Cade to an escape room style treasure hunt. These tours proved popular and were delivered to a total of 963 people throughout the year.
  - b. We continued to offer a digital audio tour, downloadable onto a mobile phone for people to use to view the theatre at their own pace.

**4. Develop and nurture the natural environment of the Minack, especially the garden, to enhance the experience of visiting the theatre and inspire people through its unique balance of natural and human art.**

- a. Throughout 2023 our garden team continued to work to make the Minack garden more accessible and appealing to the public, remodelling paths to create easier access and putting particular emphasis on keeping pathways clear and bedding areas weeded and trimmed.
- b. We were delighted to be invited into the Great Gardens of Cornwall group during 2023. This invite is testament to the hard work of Jeff Rowe and Claire Batten, Head Gardeners over the last four years.
- c. An extensive project to remodel the pedestrian route along the main entrance drive was completed early in 2023 with the previous timber fence being removed and a new footpath created, bordering new areas of planting. This work was extended through the year with a new bank bordering the road to St Levan Church meaning the unsightly chain link fence could be removed.
- d. The garden team continued to deliver the plan for the garden to enable plants to thrive and to give a better viewing experience to the public. This includes grouping plants in the same area, so it is easier to see the differences within plant families such as Eryngiums (Sea Holly) and Agapanthus.
- e. In more exposed areas where high levels of damage occur, they continue to use hardy annuals and annual bedding plants that are a cheaper alternative when it comes to being replaced.
- f. They have also continued to plant more hardy perennials, which suffer less damage as they are dormant in the harsher winter months. This also reduces the necessity to replace plants in spring.
- g. The garden team have thinned out the existing planting to give individual plants more space, making them stronger and more able to cope in winter. This is essential to preserve succulents and South African plants.
- h. The turf on the well-used grassed seating was renewed as usual in the autumn of 2023 ready for 2024.
- i. The Minack was awarded Plastic Free status during 2021 as part of Planet PK's bid for the village to be designated Plastic Free and has continued to operate with minimal use of single use plastic products.

**5. Provide sustainable, modern facilities for audiences, visitors, staff and performers that are suitable to the unique environment of the Minack and reflect its status as an attraction of international repute.**

- a. The Estate Management Strategy is now in place. This is a framework within which the buildings and grounds can be developed in order to accommodate the medium to long term strategic aims of the Minack as a theatre and a visitor destination.

- b. Further progress has been made through 2023 to ascertain the structural integrity of Rowena Cade's original work which dates from 1932 to the late 1970s. A detailed survey has been received from a concrete specialist and a maintenance and replacement strategy is now in place to protect the iconic features of the Minack stage and auditorium.
- c. The Visitor Centre was fully refurbished and re-equipped to provide a café for visitors that complements the unique environment of the Minack.

**6. Develop and support an outstanding team of versatile people to ensure visitors, performing companies and participants enjoy a life enhancing experience at the Minack.**

- a. The Minack is one of the area's biggest employers with a total wage and salary bill of £1,095,930 in 2023 (2022: £937,558).
- b. The Minack employed 46 people year-round and 64 people during the height of the performing season.
- c. In 2023, all staff over the age of 21 were paid at least 10p above the 'Real Living Wage' (£10.90 per hour) and were offered flexible working. Over 85% of staff live in the rural area to the west of Penzance. From 1 January 2024 the minimum wage for all staff over the age of 21 will be £12 per hour which is the 'Real Living Wage' as determined by the Living Wage Foundation.
- d. Staff training through the year focussed on training in operational aspects such as first aid, safeguarding, fire safety and terrorism awareness. Members of the management team are undertaking Equity, Diversity and Inclusion training and Zoë Curnow was awarded a place on the Oxford Cultural Leaders residential programme for 2023.
- e. Over 150 freelance practitioners were engaged on Minack productions and the education programme during the year. Over 70% of these are based in Cornwall. We recognise the challenges for people working on short term contracts and always work to treat them fairly, offering paid development opportunities and being conscious to ensure planning time is factored into contract arrangements.

**7. Develop retail and catering strategies to meet the reasonable expectations of visitors given the nature of the site and generate funds to support aims 1 to 6.**

Retail and catering provision was affected by the refurbishment of the Visitor Centre which meant the café and shop were closed until the end of November. Despite this, the takeaway outlets performed well achieving a spend per head on catering of £1.66, a slight drop on 2022's £1.72.

The Minack continued to source almost all goods for resale from within the Cornish economy and continued to minimise use of single use plastics within this area of operation.

**8. Generate sufficient funds through core activities to achieve aims 1 to 6 in a viable manner for the very long term.**

Unlike most theatres in the UK, the Minack depends almost exclusively on earned income. In 2023, despite a planned investment in the event programme and a season of unusually poor weather we still achieved a surplus to maintain our ongoing programmes and help protect the historic fabric of the Minack Theatre.

In 2023 the Minack made a direct annual contribution to the Cornish economy of over £2m. It attracted 212,431 visitors, of whom 90% had home addresses outside Cornwall. The majority of these visited as part of their holiday in Cornwall, staying locally and spending at other businesses on their way to and from the theatre.

Wherever possible, the Minack sources goods and services from within Cornwall. Over the last twenty years, using Cornish companies, it has completed building projects costing more than £2,000,000.



## Financial review and results for the year

- a. The detailed results are set out on pages 28 to 47 and show the net movement in funds for the year was a surplus of £18,891 (surplus of £127,690 in 2022).
- b. Income from the theatre performances (including Theatre Tax Relief) was £1,071,939 against £939,592 in 2022 (see note 2 on page 36). Expenditure on Minack productions increased from £466,320 in 2022 to £645,267. Apportioning a share of the overhead cost of operating the theatre and visitor centre, on the basis of the percentage of visitors who watch a performance, shows the theatre programme cost £250,700 (2022: cost £86,873). See note 6 on page 40.
- c. The expenditure associated with staging productions, including research and development, producing, running and closure of productions were made through Minack Productions Limited. Minack Productions Limited plans to claim a payable tax credit (Theatre Tax Relief) for its productions, pursuant to Part 15C of the Corporation Tax Act 2009 of £114,570 (2022: £73,533).
- d. The education programme cost £180,694 in direct costs (2022: £95,208) however there were an additional £84,548 in wages and salaries attributable to this programme (2022: £72,575) and £10,470 of overhead costs. The programme generated £47,566 of income. The net cost of education therefore was £228,146 (2022: £169,630). This cost has been drawn from the designated reserve to support education projects.
- e. Visitor admissions totalled £986,589 (2022: £864,957). Apportioning a share of the overhead cost of operating the theatre on the basis of the percentage who visit rather than see a performance, shows a net income from visitors of £256,633 (2022: contribution £247,943).
- f. During 2023, £150,998 (2022: £159,415) was spent on repairs and £401,482 (2022: £78,990) on capital items.

Expenditure on projects costing more than £5,000:

- Refurbishment of the visitor centre: £319,887
- Upgrade of sewage pumps: £29,960
- Upgrade to the boundary of the Sports Field to remove fence: £12,822
- Continued upgrade of theatre lighting: £10,000
- Replacement radio microphones: £10,057
- Three phase power to Pol Minack: £9,451

- g. The charity's wholly-owned subsidiary Minack Theatre Limited generated a net income of £31,206 (2022: £28,458) on trade through its retail shop. The company made a profit on ordinary activities of £6,606 which it gifted back to the charity (2022: £7,258).

- h. The trustees confirm the availability of assets to fulfil the obligations of the charity without recourse to borrowing.
- i. The trustees do not believe that any material difference that may exist between the book values and actual values of assets has any material effect on the ongoing activities of the CIO.
- j. Voluntary income totalled £15,922 (2022: £22,770). This heading covers the income from the "Members" subscriptions of £13,039 (2022: £17,488) and donations of £2,883 (2022: £5,282).
- k. The trustees thank all the many donors who have helped the Minack over the years. Without the funds raised in that way, they would be able to do considerably less to improve the Minack.

The trustees thank all the staff for the continued success of the Minack in the face of well-known challenges, and particularly for their adaptability and support through 2023.

## Reserves policy

The reserves retained in cash and cash equivalents at the year-end are required to provide security for the sustaining of the charity's activities at an undiminished level in the event of a material adverse change, and, more specifically to:

- a. Fund routine seasonal commitments which will continue to run at a high level. A net cash outflow of over £200,000 can be experienced in the winter. £150,000 has been designated to cover this winter cash outflow, as in the previous year.
- b. Withstand the financial consequences of a significant reduction in visitors, for example due to a season of particularly poor weather, or due to enforced closure arising from an event outside the Minack's control. A 20% reduction in visitors with no associated reduction in expenditure could see a reduction of cash inflow of about £387,500. The amount designated to mitigate this risk remains at £400,000.
- c. Fund unexpected repairs particularly those relating to the construction work carried out by Rowena Cade the founder between 1932 and the late 1970s. This reserve remains at £500,000. In part, this reflects the speed with which unexpected repairs might have to be undertaken to protect both visitors and the season of performances.
- d. Subsidise three years of the education programme and associated Minack productions at £200,000 per year to enable the programme to be maintained: £600,000.

The total reserves also provide for a capital reserve equating to the written down value of the fixed assets, recognising that these assets are not readily convertible into cash. This reserve is currently £2,514,194.

The trustees note that, while the component reserves (a) to (d) are carried forward from 2022 and 2023 unadjusted, the purchasing power of the overall reserves has been significantly diminished given the general inflation of 2022 and 2023, and the inflation of specific goods and services purchased by the Minack, repair and construction costs for example.

In 2024, the trustees will review (d), the reserve for the continuing education programme and associated Minack productions in light of growing experience in how to deliver this important charitable objective. They will also review what is an appropriate level of free reserves for the charity.

The charity's reserves and its income are used in pursuance of its objectives as set out above.

## **Fundraising policy**

The charity does not carry out any formal fundraising activity or engage any professional or commercial fundraisers. Therefore the charity does not:

- a. subscribe to any fundraising standards or schemes for fundraising regulation
- b. carry out any monitoring of fundraising activities
- c. receive any complaints about fundraising activity
- d. have any need to protect vulnerable people and other members of the public from inappropriate behaviour connected with fundraising activities.

Occasionally members of the public make donations which are accounted for through the charity's financial management systems.

## **Investment policy**

The trustees are entitled to place funds in any kind of investments that they see fit.

The current policy of the trustees is to hold surplus funds on short term investments and deposits, applying the income generated to charitable purposes for which the funds are intended.

The trustees recognise that a higher level of return could be obtained by placing funds in riskier equity or other investments. This is outside the parameters of the current investment policy.

Investments generated £75,665 (2022: £7,898) interest receivable for the year. This reflects the substantial increase in bank of England base rate.

## Plans for future years

### Events and Visitors

A season of productions will run from late March until October with a short additional season in December.

This will include productions of theatre and musicals, plus a programme of one or two night events mainly of music and comedy. The first two weeks of September are being programmed as a 'Festival of the Sea' in collaboration with the RNLI's bicentenary. All events in this period will tell stories of the sea through theatre, music, dance, opera and spoken word.

There will be storytelling events in the school holidays, and a programme of appearances by Mark Harandon telling the history of the Minack through the eyes of Rowena Cade's gardener, Billy Rawlings. There will also be opportunities for visitors to learn more about aspects of the Minack through a series of tours.

Improving accessibility to the full experience of the theatre for all visitors remains a priority.

### Taking Part

Having offered over 4,000 sessions in 2023 and 2022, the education and participatory programme has made good progress in recovering from the pandemic years. The aim for 2024 is to stabilise this, continuing to provide opportunities to inspire people to take part in performances.

Work with west Cornwall schools will include opportunities to take part in Shakespeare Festivals, regular performance skills workshops for all age groups and a developing programme to support delivery of theatre and music skills within the schools. A more extensive programme of workshops will be offered to all Cornish state schools throughout Shakespeare week in March.

There are performance opportunities planned for Cornish young people through the Minack Youth Theatre programme.

- 1) 6 young people age 7 to 12 from across Cornwall are taking principal roles in the Minack production of *Carrie's War*, scheduled to perform in April 2024.
- 2) A cast of 12 children age 7 to 11 will perform in our third production of David Wood's adaptation of *The Lighthouse Keeper's Lunch* as part of the Festival of the Sea.
- 3) The members of the Acting Academy will perform *The Light Burns Blue* by Silva Semerciyan at the Minack and on a short tour in July 2024.
- 4) The members of the Musical Theatre Academy will perform a showcase, *Show Tunes of the Sea* in September 2024 as part of the Festival of the Sea alongside two west end stars.
- 5) A group of Cornwall-based musical theatre students will perform in *Footloose Junior* alongside students from the British Theatre Academy in October 2024.
- 6) Over 200 west Cornwall school children will take to the stage as singers, dancers, actors and musicians to perform *Operation Kernow*, written by John Brolly.

- 7) Rising Stars will continue to offer west Cornwall children the chance to perform in a musical theatre show in Penzance.

In addition, there are many education projects planned including continuing the Minack's out-reach project in the Treneere Estate, Penzance. This area is one of the most deprived neighbourhoods in Cornwall.

The Education Team will produce at least six "plays in a day" during the year, including at least one in which adults can take part.

There will be further implementation of the Arts Award programme to accredit young people's efforts, and the continuation of programmes to support playwrights of all ages in partnership with Kernow Education Arts Partnership (KEAP).

All the education activity will be directly funded by the charity and remain free of charge to participants.

### **Additional Plans**

All visitors will continue to be encouraged to book their visit in advance in order to control numbers, giving a less congested experience in the theatre and on the surrounding road network.

In addition to routine repairs and maintenance, there will be a programme of capital projects including ongoing improvements to the sound and lighting systems and continued development of the garden.

Following Zoë Curnow's resignation effective in April 2024, the role of Director will be recruited during the initial months of 2024.

## 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 England and Wales requires the trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs of the charity and group, and of the financial activities of the charity for that year.

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 have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

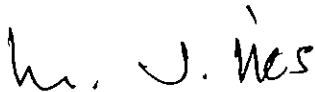
The trustees are required to act in accordance with the Constitution of the charity, within the framework of charity law. They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and the group and to enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

## Statement of disclosure to auditor

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditors are aware of that information.

By order of the trustees:-



**M. J. Iles**

For and on behalf of the trustees

The Minack Theatre,  
Porthcurno,  
Penzance,  
Cornwall TR19 6JU.

3 March 2024



# **INDEPENDENT AUDITORS' REPORT**

## **TO THE TRUSTEES OF THE MINACK THEATRE TRUST CIO**

### **Opinion**

We have audited the financial statements of The Minack Theatre Trust CIO (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the consolidated and charity statement of financial activities, the consolidated and charity balance sheets, the consolidated and charity statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *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 group's and parent charity's affairs as at 31 December 2023, and of the group's incoming resources and application of resources, including its income and expenditure, 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 Act 2011.

### **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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 other 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.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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' report; or
- sufficient accounting records have not been kept; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; 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 22, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 group's and parent 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 group or the parent 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 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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.

As part of our audit work, we obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the laws and regulations that were most significant were those that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, and compliance with the Charities Statement of Recommended Practice. In addition, we have considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These include data protection regulations, health and safety regulations, licensing acts, food safety legislation and employment legislation. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Review of the disclosures in the financial statements and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiries of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviewing minutes of trustee meetings and correspondence with regulators;
- Performing audit work in connection with the risk of management override of controls, including testing journal entries for reasonableness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for potential bias.

We also communicate relevant identified laws and regulations and potential fraud risk to all engagement team members and remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit approach also considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud being in respect of cut off and completion risk around revenue recognition. Under ISA (UK) we are also required to undertake procedures to respond to the risk of management override of controls. Our procedures included the following:

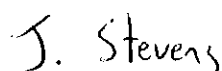
- Undertaking transactional testing on revenue;
- Performing cut off testing on revenue;
- Performing reconciliation work between box office system and accounting software to consider completeness of revenue;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business;
- Reviewing estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**RRL LLP (Statutory Auditor)**

*Peat House  
Newham Road  
TRURO  
Cornwall  
TR1 2DP*

27 March 2024

RRL LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

incorporating the income & expenditure account for the year ended 31 December 2023

				2023	2022
		Unrestricted	Restricted	Total	Total
Income and endowments from:	Note	£	£	£	£
<b>Voluntary income</b>					
Donations, legacies and Friends' subscriptions		15,922	-	15,922	22,770
<b>Charitable activities</b>					
<i>Income from theatre</i>	1&6				
Minack productions	2	645,617	-	645,617	436,821
Visiting companies	2	311,752	-	311,752	429,238
Education income	6	45,517	-	45,517	4,801
Booking charges		112,042	-	112,042	113,155
Visitor admissions		986,589	-	986,589	864,957
Catering		368,165	-	368,165	385,216
		<u>2,469,682</u>	<u>-</u>	<u>2,469,682</u>	<u>2,234,188</u>
<b>Other trading activities</b>					
Commercial trading operations	3	68,786	-	68,786	73,821
<b>Investment income</b>					
		75,665	-	75,665	7,898
<b>Other</b>					
Theatre Tax Relief reclaim	2	114,570	-	114,570	73,533
<b>Total</b>		<u>2,744,625</u>	<u>-</u>	<u>2,744,625</u>	<u>2,412,210</u>
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Commercial trading operations		33,839	-	33,839	41,772
<b>Charitable activities</b>					
Minack productions	2,5&6	645,267	-	645,267	466,320
Education projects	2,5&6	180,694	-	180,694	95,208
Operating the Theatre and Visitor Centre	1,5,6&7	1,865,934	-	1,865,934	1,681,220
		<u>2,691,895</u>	<u>-</u>	<u>2,691,895</u>	<u>2,242,748</u>
<b>Total</b>		<u>2,725,734</u>	<u>-</u>	<u>2,725,734</u>	<u>2,284,520</u>
<b>Net income</b>	4	18,891	-	18,891	127,690
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		18,891	-	18,891	127,690
Total funds brought forward		4,665,253	-	4,665,253	4,537,563
<b>Total funds carried forward</b>	20	<u>4,684,144</u>	<u>-</u>	<u>4,684,144</u>	<u>4,665,253</u>

The group has no recognised gains or losses in the year other than the net income as shown above. All income and expenditure relates to unrestricted funds.

# CHARITY STATEMENT OF FINANCIAL ACTIVITIES

incorporating the income & expenditure account for the year ended 31 December 2023

		Unrestricted	Restricted	2023	2022
	Note	£	£	Total	Total
Income and endowments from:				£	£
<b>Voluntary income</b>					
Donations, legacies and Friends' subscriptions		15,922	-	15,922	22,770
<b>Charitable activities</b>					
<i>Income from theatre</i>					
Minack productions	1				
Minack productions	2	645,617	-	645,617	436,821
Visiting companies	2	311,752	-	311,752	429,238
Education income		45,517	-	45,517	4,801
Booking charges		112,042	-	112,042	113,155
Visitor admissions		986,589	-	986,589	864,957
Theatre and Visitor catering		368,165	-	368,165	385,216
		<u>2,469,682</u>	<u>-</u>	<u>2,469,682</u>	<u>2,234,188</u>
<b>Other trading activities</b>					
Commercial trading operations		24,600	-	24,600	21,200
<b>Investment income</b>					
		<u>82,271</u>	<u>-</u>	<u>82,271</u>	<u>15,156</u>
<b>Total</b>		<u>2,592,475</u>	<u>-</u>	<u>2,592,475</u>	<u>2,293,314</u>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Minack productions	2,5&6	535,629	-	535,629	395,572
Education projects	1,2,5&6	180,694	-	180,694	95,208
Operating the Theatre & Visitor Centre	1,5,6&7	1,857,261	-	1,857,261	1,674,844
		<u>2,573,584</u>	<u>-</u>	<u>2,573,584</u>	<u>2,165,624</u>
<b>Total</b>		<u>2,573,584</u>	<u>-</u>	<u>2,573,584</u>	<u>2,165,624</u>
<b>Net income</b>	4	18,891	-	18,891	127,690
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		18,891	-	18,891	127,690
Total funds brought forward		<u>4,665,253</u>	<u>-</u>	<u>4,665,253</u>	<u>4,537,563</u>
<b>Total funds carried forward</b>	20	<u>4,684,144</u>	<u>-</u>	<u>4,684,144</u>	<u>4,665,253</u>

There were no acquisitions or discontinued activities in the year to 31 December 2023 or the year to 31 December 2022. The charity has no recognised gains or losses in the year other than the net income as shown above. All income and expenditure relates to unrestricted funds.

# CONSOLIDATED AND CHARITY BALANCE SHEETS

at 31 December 2023

	Note	The Group		The Charity	
		2023	2022	2023	2022
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9	2,514,194	2,234,095	2,514,194	2,234,095
Investments	10	-	-	2	2
		<u>2,514,194</u>	<u>2,234,095</u>	<u>2,514,196</u>	<u>2,234,097</u>
<b>Current assets</b>					
Stocks	1&11	25,057	26,868	8,133	9,321
Debtors	12	182,821	138,181	246,572	180,819
Short term investments		1,021,707	-	1,021,707	-
Short term deposits		1,070,048	2,453,146	1,070,048	2,453,146
Cash in hand and at bank		77,308	71,937	24,511	41,420
		<u>2,376,941</u>	<u>2,690,132</u>	<u>2,370,971</u>	<u>2,684,706</u>
<b>Creditors</b>					
Amounts falling due within one year	13	(206,991)	(258,974)	(201,023)	(253,550)
		<u>2,169,950</u>	<u>2,431,158</u>	<u>2,169,948</u>	<u>2,431,156</u>
<b>Net current assets</b>					
		<u>4,684,144</u>	<u>4,665,253</u>	<u>4,684,144</u>	<u>4,665,253</u>
<b>Total assets less current liabilities</b>	15				
		<u>4,684,144</u>	<u>4,665,253</u>	<u>4,684,144</u>	<u>4,665,253</u>
<b>Funds</b>					
Unrestricted					
Designated	1&20	1,650,000	1,650,000	1,650,000	1,650,000
Capital reserve	1&20	2,514,194	2,234,095	2,514,194	2,234,095
General	1&20	519,950	781,158	519,950	781,158
		<u>4,684,144</u>	<u>4,665,253</u>	<u>4,684,144</u>	<u>4,665,253</u>
<b>Total funds</b>	20				
		<u>4,684,144</u>	<u>4,665,253</u>	<u>4,684,144</u>	<u>4,665,253</u>

These financial statements were approved and authorised for issue by the trustees on 3 March 2024.

*M. J. Iles*

**M. J. Iles**

For and on behalf of the Trustees

# CONSOLIDATED STATEMENT OF CASH FLOWS AND CHARITY STATEMENT OF CASH FLOWS

for the year ended 31 December 2023

	The Group		The Charity	
	2023	2022	2023	2022
	£	£	£	£
<b>Cash flow from operating activities</b>	(30,203)	233,393	(59,089)	214,185
<b>Cash flow from investing activities</b>				
Investment income	75,665	7,898	82,271	15,156
Purchase of tangible fixed assets	(401,482)	(78,990)	(401,482)	(78,990)
Proceeds from disposal of tangible fixed assets	-	-	-	-
	<u>(325,817)</u>	<u>(71,092)</u>	<u>(319,211)</u>	<u>(63,834)</u>
<b>Net change in cash and cash equivalents</b>	(356,020)	162,301	(378,300)	150,351
<b>Cash and cash equivalents at start of the year</b>	2,525,083	2,362,782	2,494,566	2,344,215
	<u>2,169,063</u>	<u>2,525,083</u>	<u>2,116,266</u>	<u>2,494,566</u>

## Reconciliation of net income to cash flow from operating activities

	The Group		The Charity	
	2023	2022	2023	2022
	£	£	£	£
Net income for the year	18,891	127,690	18,891	127,690
<b>Adjusted for:</b>				
Fixed asset depreciation	109,355	99,726	109,355	99,726
Loss on the sale of fixed assets	12,028	-	12,028	-
Investment income	(75,665)	(7,898)	(82,271)	(15,156)
Movement in stock	1,811	1,843	1,188	2,558
Movement in debtors	(44,640)	(36,573)	(67,050)	(46,574)
Movement in creditors	(51,983)	48,605	(51,230)	45,941
	<u>(30,203)</u>	<u>233,393</u>	<u>(59,089)</u>	<u>214,185</u>



# NOTES

*(forming part of the financial statements)*

## 1. Summary of significant accounting policies

### 1.1 *General information and basis of preparation*

The Minack Theatre Trust CIO is a charitable incorporated organisation, registered in England. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are outlined on pages 7 to 9.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### 1.2 *Consolidation*

The consolidated financial statements incorporate those of The Minack Theatre Limited, and Minack Productions Limited, the charity's subsidiary undertakings.

### 1.3 *Funds*

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the Reserves Policy on page 18.

### 1.4 *Income recognition*

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). The charity does not utilise the services of volunteers in its operational activities.

Investment income is earned through holding assets for investment purposes. It includes interest. Interest income is accrued on a time basis, by reference to the effective interest rate applicable.

Other income includes gains on disposals of tangible fixed assets and an amount equivalent to Minack Productions Limited's corporation tax reclaim under Theatre Tax Relief.

#### *1.5 Expenditure recognition*

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs of the commercial trading operations;
- Expenditure on charitable activities includes cost of Minack Productions, operating the Theatre and Visitor Centre and governance costs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is separately identified in charitable expenditure.

#### *1.6 Support costs allocation*

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### *1.7 Intangible assets*

Intangible assets are amortised on a straight-line basis over their useful lives.

### 1.8 *Tangible fixed assets*

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	nil
Freehold buildings	Straight line depreciation over 50 years
Plant and machinery	Straight line depreciation over 3, 4 or 7 years
Fixtures and fittings	Straight line depreciation over 3, 4 or 7 years

### 1.9 *Heritage assets*

Where information on the cost or valuation of heritage assets is not available or the cost of providing such information significantly outweighs any benefit to the users of the financial statements then heritage assets are not recognised on the balance sheet.

### 1.10 *Investments*

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

### 1.11 *Stocks*

Stocks are stated at the lower of cost and estimated selling price. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

### 1.12 *Debtors and creditors receivable / payable within one year*

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### 1.13 *Impairment*

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the Statement of Financial Activities.

### 1.14 *Provisions*

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

### 1.15 *Leases*

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease

liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

#### *1.16 Employee benefits*

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### *1.17 Tax*

The Minack is a registered charity and is exempt from corporation tax.

#### *1.18 Going concern*

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### *1.19 Judgements and key sources of estimation uncertainty*

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision only affects that year, or in the year of the revision and future years where the revision affects both current and future years.

## 2. Income from theatre

### 2.1 Income

	<b>2023</b>	2022
	<b>£</b>	£
Rental income due to Minack Theatre Trust CIO	311,752	429,238
Minack production income (see note 2.2)	760,187	510,354
	<u>1,071,939</u>	<u>939,592</u>

### 2.2 Minack Productions

	<b>2023</b>	2022
	<b>£</b>	£
Minack production income	518,042	307,206
Minack Productions Limited Theatre Tax Relief reclaim	114,570	73,533
Storytelling income	127,575	129,615
	<u>760,187</u>	<u>510,354</u>
Minack production expenditure	(625,326)	(454,451)
Storytelling expenditure	(19,941)	(11,869)
	<u>(645,267)</u>	<u>(466,320)</u>
Net Minack production income	<u>114,920</u>	<u>44,034</u>

### 3. Other trading activities

This represents income from the sale of goods conducted through its subsidiary The Minack Theatre Limited.

	<b>2023</b>	2022
	<b>£</b>	£
Turnover	68,786	73,821
Cost of sales	(33,839)	(41,772)
	<hr/>	<hr/>
Gross profit	34,947	32,049
Administrative costs and interest payable	(641)	(616)
Governance	(3,100)	(2,975)
	<hr/>	<hr/>
Net income from trading	<u>31,206</u>	<u>28,458</u>

### 4. Net income in the year for the group

<b><i>Stated after charging</i></b>	<b>2023</b>	2022
	<b>£</b>	£
Auditors' remuneration - audit	12,245	10,925
Auditors' remuneration - other services	1,600	-
Depreciation	109,355	99,726
Loss on the disposal of fixed assets	12,028	-
	<hr/>	<hr/>

## 5. Analysis of charitable expenditure

### Cost of operating the Theatre, Education Programme & Visitor Centre

The Group				2023	2022
	Theatre £	Education £	Visitors £	Total £	Total £
Purchases	70,611	-	89,322	159,933	162,472
Visitor tour costs	-	-	29,381	29,381	27,562
Wages	321,728	40,531	398,526	760,785	695,514
Salaries	74,892	35,517	91,221	201,630	139,756
Printing and stationery	2,340	111	2,849	5,300	6,434
Promoting the Theatre's activities	16,979	802	20,677	38,458	34,807
Repairs and maintenance	66,666	3,150	81,182	150,998	159,415
Light, heat, rates and water	18,465	873	22,484	41,822	32,506
Insurance	11,492	543	13,994	26,029	20,450
Motor and travel	1,887	89	2,299	4,275	3,791
Telephone and postage	1,622	77	1,976	3,675	4,401
Sanitation	17,915	847	22,385	41,147	34,881
Miscellaneous	13,604	643	16,567	30,814	17,047
Bank charges	1,714	-	2,169	3,883	3,208
Credit & debit card charges	31,662	-	40,052	71,714	65,945
VAT (Unrecovered Input Tax)	13,995	-	17,703	31,698	27,969
Depreciation	48,281	2,282	58,792	109,355	99,726
Loss on disposal of fixed assets	5,310	251	6,467	12,028	-
	<u>719,163</u>	<u>85,716</u>	<u>918,046</u>	<u>1,722,925</u>	<u>1,535,884</u>
<b>Management &amp; administration</b>					
Salaries	46,400	8,500	58,365	113,265	102,288
Professional fees	10,389	491	3,967	14,847	32,004
Trustee expenses	276	13	337	626	119
Miscellaneous	188	9	229	426	-
Governance (note 7)	6,113	289	7,443	13,845	10,925
	<u>63,366</u>	<u>9,302</u>	<u>70,341</u>	<u>143,009</u>	<u>145,336</u>
	<u><u>782,529</u></u>	<u><u>95,018</u></u>	<u><u>988,387</u></u>	<u><u>1,865,934</u></u>	<u><u>1,681,220</u></u>

Costs are directly allocated where possible and where not, they are allocated based on a proportion of visitor numbers across the three areas of activity.

## 5. Analysis of charitable expenditure (continued)

### Cost of operating the Theatre, Education Programme & Visitor Centre

The Charity				2023	2022
	Theatre	Education	Visitors	Total	Total
	£	£	£	£	£
Purchases	70,611	-	89,322	159,933	162,472
Visitor tour costs	-	-	29,381	29,381	27,562
Wages	321,728	40,531	398,526	760,785	695,514
Salaries	74,892	35,517	91,221	201,630	139,756
Printing and stationery	2,340	111	2,849	5,300	6,434
Promoting the Theatre's activities	16,979	802	20,677	38,458	34,807
Repairs and maintenance	72,196	2,954	75,519	150,669	159,157
Light, heat, rates and water	18,465	873	22,484	41,822	32,506
Insurance	11,492	543	13,994	26,029	20,450
Motor and travel	1,887	89	2,299	4,275	3,791
Telephone and postage	1,622	77	1,966	3,665	4,401
Sanitation	17,915	847	22,385	41,147	34,881
Miscellaneous	7,721	316	22,777	30,814	17,021
Bank charges	1,107	-	1,937	3,044	2,441
Credit & debit card charges	31,618	-	39,996	71,614	65,945
VAT (Unrecovered Input Tax)	13,995	-	17,703	31,698	27,969
Depreciation	48,281	2,282	58,792	109,355	99,726
Loss on disposal of fixed assets	5,310	251	6,467	12,028	-
	<u>718,159</u>	<u>85,193</u>	<u>918,295</u>	<u>1,721,647</u>	<u>1,534,833</u>
<b>Management &amp; administration</b>					
Salaries	46,400	8,500	58,365	113,265	102,288
Professional fees	10,389	491	3,967	14,847	32,004
Trustee expenses	276	13	337	626	119
Miscellaneous	188	9	229	426	-
Governance (note 7)	2,097	104	4,249	6,450	5,600
	<u>59,350</u>	<u>9,117</u>	<u>67,147</u>	<u>135,614</u>	<u>140,011</u>
	<u><u>777,509</u></u>	<u><u>94,310</u></u>	<u><u>985,442</u></u>	<u><u>1,857,261</u></u>	<u><u>1,674,844</u></u>

Costs are directly allocated where possible and where not, they are allocated based on a proportion of visitor numbers across the three areas of activity.



## 6. Net income by charitable activity

<b>The Group</b>					<b>2023</b>	2022
	Note	Theatre £	Education £	Visitors £	<b>Total £</b>	Total £
Direct income	2	957,369	45,517	986,589	1,989,475	1,735,817
Booking charges Minack events		43,369	2,049	52,812	98,230	98,068
Booking charges external events		13,812	-	-	13,812	15,087
Catering		162,546	-	205,619	368,165	385,216
		<u>1,177,096</u>	<u>47,566</u>	<u>1,245,020</u>	<u>2,469,682</u>	<u>2,234,188</u>
Direct Expenditure	2	(645,267)	(180,694)	-	(825,961)	(561,528)
Charitable Expenditure	5	(782,529)	(95,018)	(988,387)	(1,865,934)	(1,681,220)
		<u>(1,427,796)</u>	<u>(275,712)</u>	<u>(988,387)</u>	<u>(2,691,895)</u>	<u>(2,242,748)</u>
Net income/(expenditure) by activity		<u>(250,700)</u>	<u>(228,146)</u>	<u>256,633</u>	<u>(222,213)</u>	<u>(8,560)</u>

<b>The Charity</b>					<b>2023</b>	2022
	Note	Theatre £	Education £	Visitors £	<b>Total £</b>	Total £
Direct income	2	957,369	45,517	986,589	1,989,475	1,735,817
Booking charges Minack events		43,369	2,049	52,812	98,230	98,068
Booking charges external events		13,812	-	-	13,812	15,087
Catering		162,546	-	205,619	368,165	385,216
		<u>1,177,096</u>	<u>47,566</u>	<u>1,245,020</u>	<u>2,469,682</u>	<u>2,234,188</u>
Direct Expenditure	2	(535,629)	(180,694)	-	(716,323)	(490,780)
Charitable Expenditure	5	(777,509)	(94,310)	(985,442)	(1,857,261)	(1,674,844)
		<u>(1,313,138)</u>	<u>(275,004)</u>	<u>(985,442)</u>	<u>(2,573,584)</u>	<u>(2,165,624)</u>
Net income/(expenditure) by activity		<u>(136,042)</u>	<u>(227,438)</u>	<u>259,578</u>	<u>(103,902)</u>	<u>68,564</u>

## 7. Governance costs

	<b>The Group</b>		<b>The Charity</b>	
	<b>2023</b> £	2022 £	<b>2023</b> £	2022 £
Auditor's remuneration	13,845	10,925	6,450	5,600
	<u>13,845</u>	<u>10,925</u>	<u>6,450</u>	<u>5,600</u>

## 8. Staff costs and numbers

The average number of employees in the 2023 season was 64 (2022: 52) and 46 (2022: 35) out of season. There was one employee whose total remuneration fell between £70,000 and £80,000 during the reporting year (2022: one employee between £60,000 and £70,000).

	2023	2022
	£	£
Wages and salaries	991,505	845,679
Social security costs	71,469	62,839
Pension costs	32,956	29,040
	<u>1,095,930</u>	<u>937,558</u>

The charity contributes to a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the fund and amounted to £32,956 (2022: £29,040). There was £563 outstanding contribution at the year-end (2022: £578).

The total employee benefits of key management personnel for the group was £256,530 (2022: £230,552).

Of the above staff costs, £20,250 were in relation to Minack Productions Limited, with the remaining £1,075,680 relating to the operation of the theatre and visitor centre.

## 9. Tangible fixed assets

<i>(the Group and the Charity)</i>	<b>Land &amp; Buildings</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1st January 2023	2,847,199	584,522	3,431,721
Additions	174,451	227,031	401,482
Disposals	(19,947)	(111,318)	(131,265)
	<u>3,001,703</u>	<u>700,235</u>	<u>3,701,938</u>
<b>Depreciation</b>			
At 1st January 2023	724,049	473,577	1,197,626
Disposals	(9,120)	(110,117)	(119,237)
Charge for the year	55,755	53,600	109,355
	<u>770,684</u>	<u>417,060</u>	<u>1,187,744</u>
<b>Net book value</b>			
<b>At 31st December 2023</b>	<u>2,231,019</u>	<u>283,175</u>	<u>2,514,194</u>
At 31st December 2022	<u>2,123,150</u>	<u>110,945</u>	<u>2,234,095</u>

All the tangible fixed assets are used for direct charitable purposes. Only those with a value of £500 or more are capitalised. Included in land and buildings is land with a net book value of £157,254 which has not been depreciated.

The charity maintains the open-air Minack Theatre which was acquired in 1976 when the landowner and founder gifted the theatre at no cost to the original charitable Trust.

There have been no acquisitions or disposals of heritage assets during the last five years. The charity does not plan to dispose of the theatre as it is central to the objects of the charity.

The charity aims to maintain the condition of the theatre in a steady state of repair. Any repair work is charged to the Statement of Financial Activities in the year it is incurred. Any significant improvement work is included as a fixed asset addition.

Access to the theatre is obtained by purchasing a ticket for a performance or for a visit.

## 10. Investments

	The Group		The Charity	
	2023	2022	2023	2022
	£	£	£	£
100% investment in The Minack Theatre Limited and Minack Productions Limited, companies incorporated in England and Wales				
At 31 <sup>st</sup> December 2022 and 31 <sup>st</sup> December 2023	-	-	2	2

A summary of the trading results of The Minack Theatre Limited is shown below:-

	2023	2022
	£	£
Turnover	68,786	73,821
Cost of sales and administrative expenses	(61,580)	(66,363)
Interest payable	(600)	(200)
Amount gifted to the charity	(6,606)	(7,258)
	<u>          </u>	<u>          </u>
Retained in the subsidiary	-	-
	<u>          </u>	<u>          </u>
Current assets and liabilities of the subsidiary were:		
Current assets	29,843	32,186
Creditors: amounts due within one year	(29,842)	(32,185)
	<u>          </u>	<u>          </u>
Total net assets	1	1
	<u>          </u>	<u>          </u>
Aggregate share capital and reserves	1	1
	<u>          </u>	<u>          </u>

A summary of the trading results of Minack Productions Limited is shown below:-

	<b>2023</b>	2022
	£	£
Turnover	503,713	284,162
Cost of sales and administrative expenses	(618,283)	(357,695)
Taxation	114,570	73,533
	<u>                    </u>	<u>                    </u>
Retained in the subsidiary	-	-
	<u>                    </u>	<u>                    </u>
Current assets and liabilities of the subsidiary were:		
Current assets	173,306	121,095
Creditors: amounts due within one year	(173,305)	(121,094)
	<u>                    </u>	<u>                    </u>
Total net assets	1	1
	<u>                    </u>	<u>                    </u>
Aggregate share capital and reserves	1	1
	<u>                    </u>	<u>                    </u>

The above companies' registered offices are The Minack Theatre, Porthcurno, Penzance TR19 6JU.

## 11. Stocks

	<b>The Group</b>		<b>The Charity</b>	
	<b>2023</b>	2022	<b>2023</b>	2022
	£	£	£	£
Goods for resale	25,057	26,868	8,133	9,321
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	25,057	26,868	8,133	9,321
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

## 12. Debtors

	The Group		The Charity	
	2023	2022	2023	2022
	£	£	£	£
Accrued income and prepayments	178,813	138,181	46,948	32,964
Other debtors	4,008	-	4,008	-
Amount due from Minack Productions Limited	-	-	169,010	118,744
Amount due from Minack Theatre Limited	-	-	26,606	29,111
	<u>182,821</u>	<u>138,181</u>	<u>246,572</u>	<u>180,819</u>

## 13. Creditors

*Amounts falling due within one year*

	The Group		The Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	18,279	46,661	18,144	36,301
Taxation and social security	13,521	60,551	13,521	70,608
Other creditors	22,464	19,426	22,464	19,605
Amount due to Minack Theatre Limited	-	-	487	-
Accruals and deferred income	152,727	132,336	146,407	127,036
	<u>206,991</u>	<u>258,974</u>	<u>201,023</u>	<u>253,550</u>

## 14. Deferred income

	The Group		The Charity	
	2023	2022	2023	2022
	£	£	£	£
Brought forward	114,773	119,817	114,773	119,817
Amount released to income	(44,466)	(46,152)	(44,466)	(46,152)
Amount deferred in year	55,559	41,108	55,559	41,108
	<u>125,866</u>	<u>114,773</u>	<u>125,866</u>	<u>114,773</u>

Deferred income comprises advanced ticket sales, unexpired gift vouchers and Members' subscriptions for the following financial year.

## 15. Analysis of group net assets between funds

As at 31<sup>st</sup> December 2023

	Unrestricted fund £	Restricted fund £	2023 Total £	2022 £
Tangible fixed assets	2,514,194	-	2,514,194	2,234,095
Net current assets	2,169,950	-	2,169,950	2,431,158
At 31st December 2023	4,684,144	-	4,684,144	4,665,253

## 16. Financial commitments

At 31<sup>st</sup> December 2023, total commitments under non-cancellable operating leases were as follows:

	The Group		The Charity	
	2023 £	2022 £	2023 £	2022 £
Operating leases commitments				
Payable within one year	659	659	659	659
Payable within one to two years	659	659	659	659
Payable within two to five years	988	1,647	988	1,647
	2,306	2,965	2,306	2,965

## 17. Capital Commitments

There are no capital commitments contracted for, but not provided in the financial statements (2022: nil).

## 18. Taxation

The Minack Theatre Trust CIO is a registered charity and the results of its normal activities are not liable to Corporation Tax.

**19. Related party transactions**

The trustees received no remuneration. Two incurred a total of £626 travel expenses that were reimbursed (2022: one incurred £119).

The wife of a trustee received £2,716 (2022: £650) for providing accommodation to actors and performers in the year. No amounts were outstanding as at 31 December 2023 (2022: £nil).

A member of the key management personnel received £6,667 (2022: £5,333) for directing and writing fees and £5,500 (2022: £5,100) for storytelling fees in the year. No amounts were outstanding as at 31 December 2023 (2022: £nil).

The wife of a member of the key management personnel received £420 (2022: £490) for providing accommodation to actors and performers in the year. No amounts were outstanding as at 31 December 2023 (2022: £nil).

## 20. Movement in funds

<b>The Group</b>	Balance at 1 Jan 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Dec 2023 £
Unrestricted					
Designated					
Winter cash outflow	150,000	-	-	-	150,000
Losses from reduced visitors	400,000	-	-	-	400,000
Unexpected repairs	500,000	-	-	-	500,000
Education & productions	600,000	-	(228,146)	228,146	600,000
Capital reserve	2,234,095	-	-	280,099	2,514,194
General	781,158	2,744,625	(2,497,588)	(508,245)	519,950
	<u>4,665,253</u>	<u>2,744,625</u>	<u>(2,725,734)</u>	<u>-</u>	<u>4,684,144</u>
<b>The Charity</b>	Balance at 1 Jan 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 Dec 2023 £
Unrestricted					
Designated					
Winter cash outflow	150,000	-	-	-	150,000
Losses from reduced visitors	400,000	-	-	-	400,000
Unexpected repairs	500,000	-	-	-	500,000
Education & productions	600,000	-	(227,438)	227,438	600,000
Capital reserve	2,234,095	-	-	280,099	2,514,194
General	781,158	2,592,475	(2,346,146)	(507,537)	519,950
	<u>4,665,253</u>	<u>2,592,475</u>	<u>(2,573,584)</u>	<u>-</u>	<u>4,684,144</u>

The capital reserve equates to the written down value of tangible fixed assets.

## 21. Auditors Liability

For the year ended 31 December 2023, the charity entered into a liability limitation agreement with its auditors, the principal terms of which limit the liability of the auditors to £5,000,000 to relation to their responsibilities as auditors of the charity. The date this was agreed by the charity was 5 February 2024.



## Theatre Shows 2023

<b>Dates</b>	<b>Production</b>	<b>Author / Composer</b>	<b>Company</b>
February 17-18	Annie Jr. in St John's Hall, Penzance	Strauss, Meehan and Charnin	Rising Stars (Minack Education)
March 28 to April 14	The Massive Tragedy of Madame Bovary	John Nicholson	Minack and Ha Hum Ah Theatre
April 2-13	Giants	John Brolly and Ben Sutcliffe	Minack Education
April 20 to May 4	Further Than the Furthest Thing	Zinnie Harris	Minack Production
May 7-10	One Man & His Cow	n/a	Living Spit
May 14-18	Battling Butlers	n/a	Bash Street Theatre
May 23-25	Shake it Up Shakespeare	n/a	Shake it Up Theatre
May 29 to June 2	Kipps	Fellowes, Stiles & Drewe	Barnes & Richmond Operatic Society
June 7-22	Calvino Nights	n/a	Minack in cahoots with Mike Shepherd
June 26-28	Glassworks Murder Ballades	Philip Glass Bryce Dressner	Minack with Cheap Date and Kevos
July 3-6	Measure for Measure	Shakespeare	Moving Stories
July 10-11	Lullaby of the Tides	Jan Stroud	Minack Education
July 12-13	Antigone	Sophocles	Minack Acting Academy

<b>Dates</b>	<b>Production</b>	<b>Author / Composer</b>	<b>Company</b>
July 15	Stars on the Cliffside	n/a	Minack Musical Theatre Academy
July 16-21	Twelfth Night	Shakespeare	Illyria
July 24-27	Blithe Spirit	Noël Coward	Ilkley Playhouse
July 30 to August 3	Captain Corelli's Mandolin	Adapted from Louis de Bernière by Rona Munro	Shattered Windscreen
August 6-10	A Streetcar Named Desire	Tennessee Williams	Next Stage Theatre Company
August 13-17	Everybody's Talking About Jamie (Teen Edition)	Tom Macrae and Dan Gillespie	British Theatre Academy
August 18-19	13: the Musical	Jason Robert Brown, Dane Elish & Robert Horn	British Theatre Academy & Minack
August 22 to September 1	Tom's Midnight Garden	Adapted from Philippa Patterson's book by David Wood	Minack
September 4-8	Evita	Andrew Lloyd Webber	Helston Theatre Company
September 11-15	The Threepenny Opera	Bertolt Brecht & Kurt Weill	Ovo
September 20 to October 5	FUP	Adapted from Jim Dodge's book by Simon Harvey	Minack and o-region
October 17-18	Tre	Sarah Connors	o-region
October 27-28	Madagascar Jnr	Kevin Del Aguila, George Noriega and Joel Someillan	British Theatre Academy & Minack
December 21-22	A Christmas Carol	Adapted by David Mynne from Charles Dickens	David Mynne

## Music and Comedy Events 2023

<b>Dates</b>	<b>Group</b>
April 7	People's String Foundation
May 5	Mark Harrison
May 11-13	The Fisherman's Friends
May 19	This is the Kit
May 26	Simon & Garfunkel Through the Years
June 9	Eleven Magpies
June 16	The London Bulgarian Choir and The Turbans
June 30	Camborne Town Band
July 7-9	Seth Lakeman
July 28	Leskyn Kernow Big Band
August 4	The Winner Takes it All by Crick Crack Club
August 11	The Breath
August 25	Sarah McQuaid
Sept 22	Gwenno
Sept 29	Femmes de la Mer
Oct 6-8	Minack Proms with the Band of HM Royal Marines, Plymouth
Dec 17	Pendeen Silver Band

