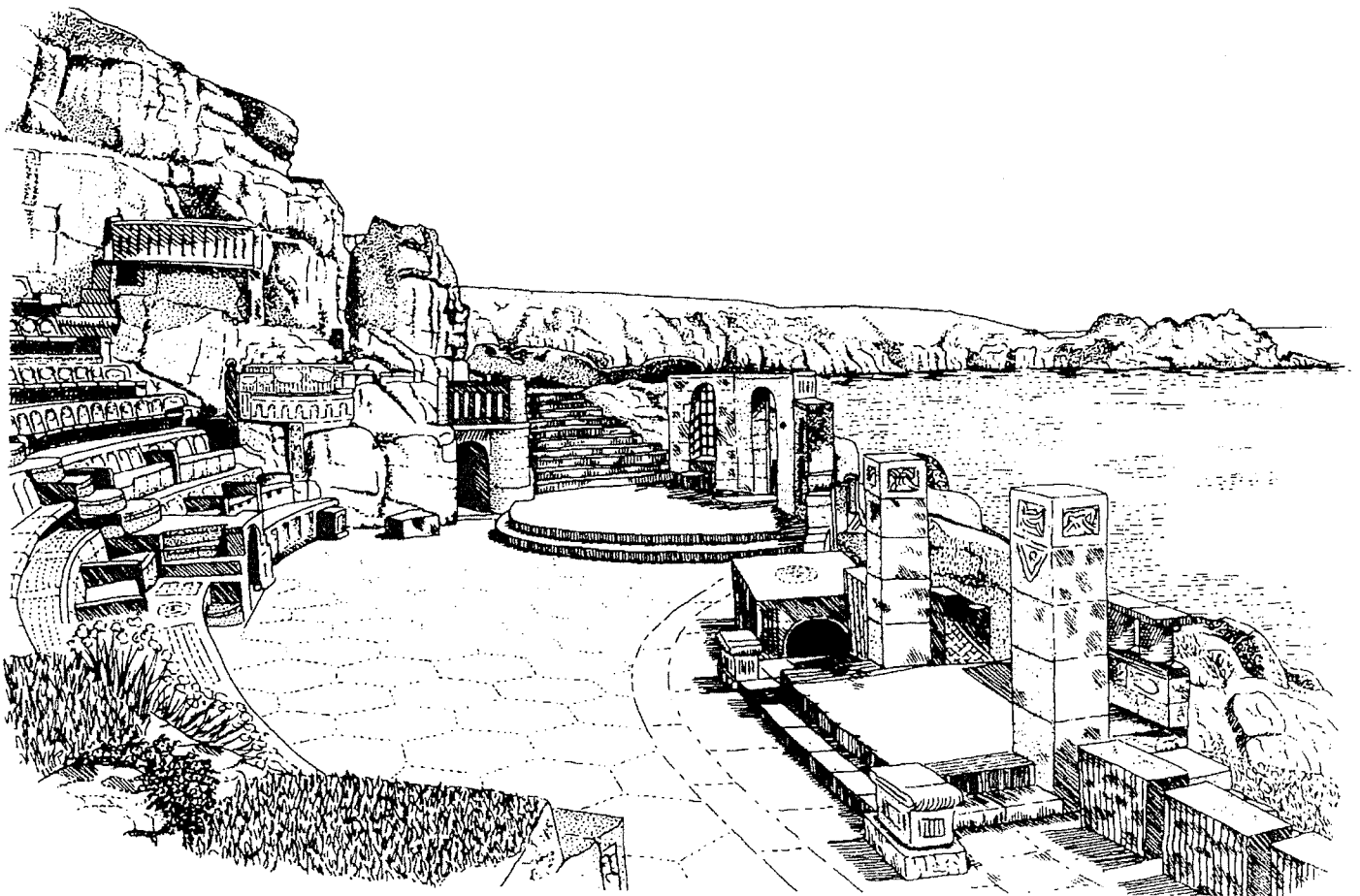




The Minack Theatre Trust CIO

(Registered Charity Number 1166799)



Trustees' Report and Financial Statements

31 December 2024

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 2024

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 2024 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 st December 2024	Mr C. J. F. Sinclair Mr C. M Haynes Mr M. J. Iles Mr M. L. Moore KC Mr J. M. Sinclair Mr R. J. Sinclair Mrs E. R. Smith
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There are no committees or subcommittees of the Trustees.

Officers

Secretary	Mr J. M. Sinclair
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Senior Management Team

Director	Ms R. J. Thomas (appointed 1 June 2024) Ms Z. M. Curnow (resigned 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

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 Director. The rest of the senior management team report to the Director.

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 2025 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.

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 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 2024

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.

215,793 people visited the Minack in 2024 (including show audiences), 4.0% more than budgeted and 1.6% higher than the 212,431 who visited in 2023. The shows performed to 62% capacity (against 61% capacity in 2023). 2,299 tickets (2023: 4,394) had to be refunded for twelve (2023 nineteen) cancelled performances as the weather significantly disrupted the experience for audiences. The trustees were grateful for the decreased level of cancellations given the poor weather over Easter 2024.

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

The achievements and public benefits that the Minack provided in 2024 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 2024 we programmed 251 performances including 27 storytelling shows for children and families. Of our main programme, 79 performances included community or non-professional players, 56 involved children, young people or students and over 80 gave employment to Cornwall-based professional companies or performers.
 - b. We staged 3 Minack productions and co-productions:
 - a. 6 young people age 7 to 12 from across Cornwall took principal roles in the Minack production of *Carrie's War*, with performances throughout the Easter holidays.
 - b. A re-mount of the successful John Nicholson inspired adaptation from 2023, *The Massive Tragedy of Madame Bovary* was a co-production with Cornwall-based Ha Hum Ah Theatre.
 - c. Following its success in recent years, David Wood's adaptation of *The Lighthouse Keeper's Lunch* was performed for the third time at the Minack. Directed by John Brolly this production featured a cast of talented local children age 7 to 11 as part of the *Festival of the Sea*.
 - c. We welcomed back 11 of our regular visiting companies along with Kidz R Us for the first time in nine years. 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 The Mitre Players for their production of *Young Frankenstein*.
 - d. The one-night music programme continued through 2024, with over 13,000 people in total watching a range of events from brass band to world music. The partnership with The Cornish Bank events venue, started in 2023, continued to be a huge success bringing different musical genres to the Minack stage as well as different local audiences.

- e. Our audience in 2024 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. 91,014 people attended a performance at the Minack during 2024 (2023: 93,789). 13% of our audience for performances were aged under 16 (rising to 42% for storytelling shows) and we issued 757 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 2024 we continued our educational programme providing creative opportunities and activities for young people across Cornwall.
- 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 *Show Tunes of the Sea* alongside two professional West-End stars and the Acting Academy students performed *The Light Burns Blue* at the Minack and in two other venues across Cornwall.
- d. Our Emerging Writers scheme in collaboration with The Writer's Block saw 4 new plays commissioned after working with 6 writers. We also ran a Writing for the Stage scheme with 15 participants over 8 weeks.
- 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 the song cycle *Operation Kernow* (written by John Brolly and Patrick Bailey). This brought together over 300 students from schools across Cornwall and the Cornwall Youth Chamber Choir.
- g. We created a successful education programme for Shakespeare week, based on *A Midsummer Night's Dream* or *As You Like It*. This was offered to schools throughout Cornwall resulting in 647 children from 22 schools experiencing a workshop based on the play all within one week.
- h. We worked with students from 29 schools across west Cornwall (not including those who participated in Shakespeare Week) plus the Isles of Scilly and delivered a total of 8,857 student hours of engagement.
- i. We continued our outreach work to engage hard to reach children in deprived areas. Working with Crabwalkers, Trelya and Learn 2 we delivered over 1,380 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 four '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, one provided an opportunity for those 16+ to participate.
- k. We staged a joint production of *Footloose* with the British Theatre Academy in October. 20 Cornish students aged 12 to 17 joined a similar size group from across the south east to rehearse and present *Footloose* at the Minack during October half term week. 7 of the students taking principal or dancer roles also went to London to rehearse for a week over the summer holidays.
- l. The Rising Stars group, formed in late 2022, continues to go from strength to strength. This group meets weekly in Penzance and is open to anyone age 7 to 14. Over 50 young people staged *Aladdin Junior* in February 2024 at St John's Hall in Penzance. The auditions for *Matilda Junior*, being staged in February 2025 proved even more popular with 58 in the cast and 66 on the waiting list. For those children on the waiting list a *Matilda Play in a Day* was held so that they could still enjoy the creative experience on a smaller scale.

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 four 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 interactive race against time to celebrate the birthday of Miss Cade whilst exploring the history of the Minack. These tours proved popular and were delivered to a total of 740 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 2024 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 are delighted to still be part of the Great Gardens of Cornwall group during 2024. This invitation is testament to the hard work of Jeff Rowe and Claire Batten, Head Gardeners over the last four years.
- c. 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.

- d. 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.
- e. 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.
- f. The turf on the well-used grassed seating was renewed as usual in the autumn of 2024 ready for 2025.
- g. 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. Work was progressed on the replacement strategy for parts of the theatre that were highlighted on the structural report in 2023. The overall aim is to protect Rowena Cade's original work which dates from 1932 to the late 1970s. Work will be carried out to replace the iconic features of the Minack stage and auditorium during 2025 and 2026.
- c. The Visitor Centre was open for 2024 having been fully refurbished and re-equipped in 2023. The space provides a café for visitors that complements the unique environment of the Minack along with a retail space. The café has proved very popular during 2024 with over 16,500 covers throughout the year. It also doubles up as a takeaway outlet during the summer season.

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 £1,264,471 in 2024 (2023: £1,095,930).
- b. The Minack employed 50 people year-round and 69 people during the height of the performing season.
- c. In 2024, all staff over the age of 21 were paid the 'Real Living Wage' (£12.00 per hour) as determined by the Living Wage Foundation and were offered flexible working. Over 85% of staff live in the rural area to the west of Penzance. From 1 January 2025 the minimum wage for all staff over the age of 21 will be £12.50 per hour.

- d. Staff training through the year focussed on training in operational aspects such as first aid, safeguarding, fire safety and terrorism awareness. Some members of the team undertook mental health first aid training to be able to support colleagues and visitors in certain situations. The Technical Manager also completed his rope access and working at height course. Going into 2025 there is a focus on Equality, Diversity and Inclusion and Accessibility training.
- e. Over 150 freelance practitioners were engaged on Minack productions and the education programme during the year. Over 82% 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.

The opening of the Visitor Centre has allowed us to return to the café offering for visitors as well as having the takeaway options in the summer season and during performances. The café spend per head was £1.34 and the takeaway spend per head £1.02 which meant that overall the spend per head achieved on catering was £2.37, a significant increase on 2023's £1.66.

The focus in 2025 is on being able to meet the expectations of the visitors at different times, particularly focusing on the varying requirements of audiences to daytime visitors.

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. The retail spend per head was £0.45 which was comparable with £0.44 in 2023.

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 2024, despite a planned investment in the event programme and education programme we still achieved a surplus to maintain our ongoing programmes and help protect the historic fabric of the Minack Theatre.

In 2024 the Minack made a direct annual contribution to the Cornish economy of over £2m. It attracted 215,793 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. Looking specifically at theatre audiences, excluding storytelling, 75% of the audience had home addresses outside of Cornwall.

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 27 to 46 and show the net movement in funds for the year for the group was a surplus of £81,363 (surplus of £18,891 in 2023).
- b. Income from the theatre performances (including Theatre Tax Relief) was £723,442 against £1,071,939 in 2023 (see note 2 on page 35). Expenditure on Minack productions decreased from £645,267 in 2023 to £238,925. 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 £134,607 (2023: cost £250,700). See note 6 on page 39.
- 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 £37,680 (2023: £114,570).
- d. The education programme cost £190,569 in direct costs (2023: £180,694) however there were an additional £102,151 in wages and salaries attributable to this programme (2023: £84,548) and £13,805 of overhead costs. The programme generated £81,722 of income. The net cost of education therefore was £224,803 (2023: £228,146). This cost has been drawn from the designated reserve to support education projects.
- e. Visitor admissions totalled £1,051,122 (2023: £986,589). 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 £251,459 (2023: contribution £256,633).
- f. During 2024, £179,266 (2023: £150,998) was spent on repairs and £71,303 (2023: £401,482) on capital items.

Expenditure on projects costing more than £5,000:

- New pillars for the winter entrance gate: £6,456
- New canvas for the band tent: £24,368
- Replacement of kitchen oven in Pol Minack: £5,386
- New café ventilation system: £6,521
- Replacement of yellow lines and new speed bump in car park: £7,243

- g. The charity's wholly-owned subsidiary The Minack Theatre Limited generated a net income of £23,338 (2023: £31,206) on trade through its café, takeaway outlets and retail shop. The company made a loss on ordinary activities of £621 (2023: profit £6,606). From 1st January 2024 all catering and retail activities were transferred from The Minack Theatre Trust CIO to The Minack Theatre Limited.

- 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 £23,328 (2023: £15,922). This heading covers the income from the "Members" subscriptions of £21,516 (2023: £13,039) and donations of £1,812 (2023: £2,883).
- 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 our traditional challenges such as the weather, and particularly for their adaptability following the introduction of the refreshed café space and a new Director.

Reserves policy

This policy and the reserves held were reviewed in preparing these accounts in accordance with the commitment made by Trustees in the notes to the 2023 accounts.

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 £325,000 can be experienced in the winter. £250,000 has been designated to cover this winter cash outflow. This has been increased from the previous £150,000 to take account of inflationary rises and specifically employment cost increases over the past six years.
- 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 has been adjusted from £500,000 to £575,000 to take account of the construction cost inflation from 2021 to 2025. 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 ('Taking Part') programme and associated Minack productions at £225,000 per year to enable the programme to be maintained: £675,000. This has been adjusted from the previous £200,000 level to take account of the Minack productions in colder months and the risk of bad weather associated with this.

The remaining general reserve, after those designated in a. to d. above, is modest at £423,023 given the overall size and dependencies of the charity and the reliance on our own resources.

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 £2,442,484.

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 £100,757 (2023: £75,665) interest receivable for the year. This reflects the higher Bank of England base rate in 2024.

Plans for future years

Events and Visitors

A season of productions will run from early April until early November with a short additional season in December.

This will include Minack productions, co-productions and visiting productions of theatre and musicals, plus a programme of one or two night events mainly of music and comedy.

Minack productions will include:

1. A new musical production of *Mermaid of Zennor*, written by John Brolly and Ben Sutcliffe.
2. A production of Zoe Cooper's adaptation of Jane Austen's novel *Northanger Abbey*.
3. A co-production with Ha-Hum-Ah of a brand new play written by Ben Kernow, *Making a Killing*.

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, including a garden tour.

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

Taking Part

Having worked with over 8,000 young people during 2024 the education and participatory programme has gone from strength to the strength since the pandemic. The aim for 2025 is to continue 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. During 2025, 20 sessions will be delivered to Cornish state schools throughout Shakespeare week in March.

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

- 1) 13 young people age 9 to 11 from across Cornwall are taking principal and ensemble roles in the Minack production of *Mermaid of Zennor*, scheduled to perform in April 2025.
- 2) The members of the Acting Academy will perform *Pearl of Wisdom* written by Tamara Stidwell (discovered through the Emerging Writer's scheme) at the Minack and on a short tour in July 2025.
- 3) The members of the Musical Theatre Academy will perform a showcase in July 2025.
- 4) Over 200 west Cornwall school children will take to the stage as singers, dancers, actors and musicians to perform *Cornish Avengers*, written by John Brolly.

- 5) Rising Stars will continue to offer west Cornwall children the chance to perform in a musical theatre show in Penzance. Matilda Junior will be performed in February 2025 at St Johns Hall, 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 Crabwalkers project will continue during 2025, a group that works with children who have experienced trauma/adversity/loss, most of them have experienced more than one of these. They use theatre techniques as tools for coping, as well as to increase their confidence and empower them to talk about their feelings.

The Creativity Club is another project that has grown through 2024 and will continue into 2025. This is based at the Centre in Newlyn. Again, this group works with another area of deprivation. There is a high percentage of children from this area who have close relatives working in the fishing industry. There are also children who attend this group who are refugees.

The Education Team will produce at least four "plays in a day" during the year, subject to any repair work required on the main parts of the stage as part of the estates plan.

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 order to try and encourage this further, pricing has been adjusted for 2025 for advance and on the gate tickets, making it cheaper to book in advance than paying on arrival.

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.

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.

29 May 2025

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 2024 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 2024, 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 21, 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

RRL LLP (Statutory Auditor)

8/7/25

Peat House
Newham Road
TRURO
Cornwall
TR1 2DP

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 2024

		Unrestricted	Restricted	2024 Total	2023 Total
Income and endowments from:	Note	£	£	£	£
Voluntary income					
Donations, legacies and Friends' subscriptions		23,328	-	23,328	15,922
Charitable activities					
<i>Income from theatre</i>	1&6				
Minack productions	2	275,595	-	275,595	645,617
Visiting companies	2	410,167	-	410,167	311,752
Education income	6	79,130	-	79,130	45,517
Booking charges		121,185	-	121,185	112,042
Visitor admissions		1,051,122	-	1,051,122	986,589
Catering and retail		797	-	797	368,165
		<u>1,937,996</u>	<u>-</u>	<u>1,937,996</u>	<u>2,469,682</u>
Other trading activities					
Commercial trading operations	3	592,325	-	592,325	68,786
Investment income		100,757	-	100,757	75,665
Other					
Theatre Tax Relief reclaim	2	37,680	-	37,680	114,570
Total		<u>2,692,086</u>	<u>-</u>	<u>2,692,086</u>	<u>2,744,625</u>
Expenditure on:					
Raising funds					
Commercial trading operations		564,776	-	564,776	33,839
Charitable activities					
Minack productions	2,5&6	238,925	-	238,925	645,267
Education projects	1,2,5&6	190,569	-	190,569	180,694
Operating the Theatre & Visitor Centre	1,5,6&7	1,616,453	-	1,616,453	1,865,934
		<u>2,045,947</u>	<u>-</u>	<u>2,045,947</u>	<u>2,691,895</u>
Total		<u>2,610,723</u>	<u>-</u>	<u>2,610,723</u>	<u>2,725,734</u>
Net income	4	81,363	-	81,363	18,891
Transfers between funds		-	-	-	-
Net movement in funds		81,363	-	81,363	18,891
Total funds brought forward		4,684,144	-	4,684,144	4,665,253
Total funds carried forward	19	<u>4,765,507</u>	<u>-</u>	<u>4,765,507</u>	<u>4,684,144</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 2024

				2024	2023
		Unrestricted	Restricted	Total	Total
Income and endowments from:	Note	£	£	£	£
Voluntary income					
Donations, legacies and Friends' subscriptions		23,328	-	23,328	15,922
Charitable activities					
<i>Income from theatre</i>	1&6				
Minack productions	2	275,595	-	275,595	645,617
Visiting companies	2	410,167	-	410,167	311,752
Education income	6	79,130	-	79,130	45,517
Booking charges		121,185	-	121,185	112,042
Visitor admissions		1,051,122	-	1,051,122	986,589
Catering and retail		797	-	797	368,165
		<u>1,937,996</u>	<u>-</u>	<u>1,937,996</u>	<u>2,469,682</u>
Other trading activities					
Commercial trading operations		23,959	-	23,959	24,600
Investment income		<u>100,757</u>	<u>-</u>	<u>100,757</u>	<u>82,271</u>
Total		<u>2,086,040</u>	<u>-</u>	<u>2,086,040</u>	<u>2,592,475</u>
Expenditure on:					
Charitable activities					
Minack productions	2,5&6	205,409	-	205,409	535,629
Education projects	1,2,5&6	190,569	-	190,569	180,694
Operating the Theatre & Visitor Centre	1,5,6&7	1,608,078	-	1,608,078	1,857,261
		<u>2,004,056</u>	<u>-</u>	<u>2,004,056</u>	<u>2,573,584</u>
Total		<u>2,004,056</u>	<u>-</u>	<u>2,004,056</u>	<u>2,573,584</u>
Net income	4	81,984	-	81,984	18,891
Transfers between funds		-	-	-	-
Net movement in funds		<u>81,984</u>	<u>-</u>	<u>81,984</u>	<u>18,891</u>
Total funds brought forward		<u>4,684,144</u>	<u>-</u>	<u>4,684,144</u>	<u>4,665,253</u>
Total funds carried forward	19	<u>4,766,128</u>	<u>-</u>	<u>4,766,128</u>	<u>4,684,144</u>

There were no acquisitions or discontinued activities in the year to 31 December 2024 or the year to 31 December 2023. 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 2024

		The Group		The Charity	
		2024	2023	2024	2023
	Note	£	£	£	£
Fixed assets					
Tangible assets	9	2,442,484	2,514,194	2,442,484	2,514,194
Investments	10	-	-	2	2
		<u>2,442,484</u>	<u>2,514,194</u>	<u>2,442,486</u>	<u>2,514,196</u>
Current assets					
Stocks	1&11	21,609	25,057	-	8,133
Debtors	12	109,925	182,821	184,996	246,572
Short term investments		533,577	1,021,707	533,577	1,021,707
Short term deposits		1,812,332	1,070,048	1,812,332	1,070,048
Cash in hand and at bank		116,701	77,308	55,623	24,511
		<u>2,594,144</u>	<u>2,376,941</u>	<u>2,586,528</u>	<u>2,370,971</u>
Creditors					
Amounts falling due within one year	13	(271,121)	(206,991)	(262,886)	(201,023)
		<u>2,323,023</u>	<u>2,169,950</u>	<u>2,323,642</u>	<u>2,169,948</u>
Net current assets					
		<u>4,765,507</u>	<u>4,684,144</u>	<u>4,766,128</u>	<u>4,684,144</u>
Total assets less current liabilities	15				
		<u>4,765,507</u>	<u>4,684,144</u>	<u>4,766,128</u>	<u>4,684,144</u>
Funds					
Unrestricted					
Designated	1&19	1,900,000	1,650,000	1,900,000	1,650,000
Capital reserve	1&19	2,442,484	2,514,194	2,442,484	2,514,194
General	1&19	423,023	519,950	423,644	519,950
		<u>4,765,507</u>	<u>4,684,144</u>	<u>4,766,128</u>	<u>4,684,144</u>
Total funds	19				
		<u>4,765,507</u>	<u>4,684,144</u>	<u>4,766,128</u>	<u>4,684,144</u>

These financial statements were approved and authorised for issue by the trustees on 29 May 2025.

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 2024

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Cash flow from operating activities	264,093	(30,203)	255,812	(59,089)
Cash flow from investing activities				
Investment income	100,757	75,665	100,757	82,271
Purchase of tangible fixed assets	(71,303)	(401,482)	(71,303)	(401,482)
Proceeds from disposal of tangible fixed assets	-	-	-	-
	29,454	(325,817)	29,454	(319,211)
Net change in cash and cash equivalents	293,547	(356,020)	285,266	(378,300)
Cash and cash equivalents at start of the year	2,169,063	2,525,083	2,116,266	2,494,566
Cash and cash equivalents at end of the year	2,462,610	2,169,063	2,401,532	2,116,266

Reconciliation of net income to cash flow from operating activities

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Net income for the year	81,363	18,891	81,984	18,891
Adjusted for:				
Fixed asset depreciation	143,013	109,355	143,013	109,355
Loss on the sale of fixed assets	-	12,028	-	12,028
Investment income	(100,757)	(75,665)	(100,757)	(82,271)
Movement in stock	3,448	1,811	8,133	1,188
Movement in debtors	72,896	(44,640)	61,576	(67,050)
Movement in creditors	64,130	(51,983)	61,863	(51,230)
Cash flow from operating activities	264,093	(30,203)	255,812	(59,089)

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 the income and expenditure of The Minack Theatre Limited, and Minack Productions Limited, the charity's subsidiary undertakings on a line by line basis.

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 17.

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) 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

	2024	2023
	£	£
Rental income due to Minack Theatre Trust CIO	410,167	311,752
Minack productions income (see note 2.2)	313,275	760,187
	<u>723,442</u>	<u>1,071,939</u>

2.2 Minack Productions

	2024	2023
	£	£
Minack productions income	131,655	518,042
Minack Productions Limited Theatre Tax Relief reclaim	37,680	114,570
Storytelling income	143,940	127,575
	<u>313,275</u>	<u>760,187</u>
Minack productions expenditure	(225,425)	(625,326)
Storytelling expenditure	(13,500)	(19,941)
	<u>(238,925)</u>	<u>(645,267)</u>
Net Minack productions income	<u>74,350</u>	<u>114,920</u>

2.3 Net income from theatre and productions

	2024	2023
	£	£
Rental income due to Minack Theatre Trust CIO	410,167	311,752
Net income from Minack productions (see note 2.2)	74,350	114,920
	<u>484,517</u>	<u>426,672</u>

3. Other trading activities

This represents income from the sale of goods conducted through its subsidiary The Minack Theatre Limited. From 1st January 2024 all catering and retail activities were transferred from The Minack Theatre Trust CIO to The Minack Theatre Limited (see also note 10).

	2024	2023
	£	£
Turnover	592,325	68,786
Cost of sales	(232,878)	(33,839)
Gross profit	359,447	34,947
Staff costs	(307,636)	-
Administrative costs and interest payable	(24,262)	(641)
Governance	(4,211)	(3,100)
Net income from trading	23,338	31,206

4. Net income in the year for the group

<i>Stated after charging</i>	2024	2023
	£	£
Auditors' remuneration - audit	13,918	12,245
Auditors' remuneration - other services	1,700	1,600
Depreciation	143,013	109,355
Loss on the disposal of fixed assets	-	12,028

5. Analysis of charitable expenditure

Cost of operating the Theatre, Education Programme & Visitor Centre

The Group	Theatre	Education	Visitors	2024 Total	2023 Total
	£	£	£	£	£
Purchases	-	-	-	-	159,933
Visitor tour costs	-	-	28,504	28,504	29,381
Wages	252,753	54,658	346,188	653,599	760,785
Salaries	51,555	38,493	70,612	160,660	201,630
Printing and stationery	2,178	125	2,863	5,166	5,300
Promoting the Theatre's activities	19,910	1,139	26,158	47,207	38,458
Repairs and maintenance	75,608	4,324	99,334	179,266	150,998
Light, heat, rates and water	20,703	1,184	27,200	49,087	41,822
Insurance	13,788	789	18,115	32,692	26,029
Motor and travel	1,402	80	1,841	3,323	4,275
Telephone and postage	1,083	62	1,424	2,569	3,675
Sanitation	20,640	1,180	27,116	48,936	41,147
Miscellaneous	9,736	556	12,793	23,085	30,814
Bank charges	317	-	436	753	3,883
Credit & debit card charges	41,147	-	22,156	63,303	71,714
VAT (Unrecovered Input Tax)	6,223	-	8,531	14,754	31,698
Depreciation	60,317	3,450	79,246	143,013	109,355
Loss on disposal of fixed assets	-	-	-	-	12,028
	577,360	106,040	772,517	1,455,917	1,722,925
Management & administration					
Salaries	47,900	9,000	65,653	122,553	113,265
Professional fees	7,087	405	9,311	16,803	14,847
Trustee expenses	768	44	1,008	1,820	626
Miscellaneous	1,579	90	2,073	3,742	426
Governance (note 7)	6,587	377	8,654	15,618	13,845
	63,921	9,916	86,699	160,536	143,009
	641,281	115,956	859,216	1,616,453	1,865,934

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	Theatre	Education	Visitors	2024 Total	2023 Total
	£	£	£	£	£
Purchases	-	-	-	-	159,933
Visitor tour costs	-	-	28,504	28,504	29,381
Wages	252,753	54,658	346,188	653,599	760,785
Salaries	51,555	38,493	70,612	160,660	201,630
Printing and stationery	2,178	125	2,863	5,166	5,300
Promoting the Theatre's activities	19,910	1,139	26,158	47,207	38,458
Repairs and maintenance	75,246	4,324	99,334	178,904	150,669
Light, heat, rates and water	20,703	1,184	27,200	49,087	41,822
Insurance	13,788	789	18,115	32,692	26,029
Motor and travel	1,402	80	1,841	3,323	4,275
Telephone and postage	1,083	62	1,424	2,569	3,665
Sanitation	20,640	1,180	27,116	48,936	41,147
Miscellaneous	9,736	556	12,793	23,085	30,814
Bank charges	218	-	299	517	3,044
Credit & debit card charges	41,147	-	22,156	63,303	71,614
VAT (Unrecovered Input Tax)	6,223	-	8,531	14,754	31,698
Depreciation	60,317	3,450	79,246	143,013	109,355
Loss on disposal of fixed assets	-	-	-	-	12,028
	576,899	106,040	772,380	1,455,319	1,721,647
Management & administration					
Salaries	47,900	9,000	65,653	122,553	113,265
Professional fees	7,087	405	9,311	16,803	14,847
Trustee expenses	768	44	1,008	1,820	626
Miscellaneous	1,579	90	2,073	3,742	426
Governance (note 7)	3,307	189	4,345	7,841	6,450
	60,641	9,728	82,390	152,759	135,614
	637,540	115,768	854,770	1,608,078	1,857,261

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

The Group					2024	2023
	Note	Theatre	Education	Visitors	Total	Total
		£	£	£	£	£
Direct income	2	685,762	79,130	1,051,122	1,816,014	1,989,475
Booking charges Minack events		45,328	2,592	59,553	107,473	98,230
Booking charges external events		13,712	-	-	13,712	13,812
Catering and retail		797	-	-	797	368,165
		<u>745,599</u>	<u>81,722</u>	<u>1,110,675</u>	<u>1,937,996</u>	<u>2,469,682</u>
Direct Expenditure	2	(238,925)	(190,569)	-	(429,494)	(825,961)
Charitable Expenditure	5	(641,281)	(115,956)	(859,216)	(1,616,453)	(1,865,934)
		<u>(880,206)</u>	<u>(306,525)</u>	<u>(859,216)</u>	<u>(2,045,947)</u>	<u>(2,691,895)</u>
Net income/(expenditure) by activity		<u>(134,607)</u>	<u>(224,803)</u>	<u>251,459</u>	<u>(107,951)</u>	<u>(222,213)</u>

The Charity					2024	2023
	Note	Theatre	Education	Visitors	Total	Total
		£	£	£	£	£
Direct income	2	685,762	79,130	1,051,122	1,816,014	1,989,475
Booking charges Minack events		45,328	2,592	59,553	107,473	98,230
Booking charges external events		13,712	-	-	13,712	13,812
Catering and retail		797	-	-	797	368,165
		<u>745,599</u>	<u>81,722</u>	<u>1,110,675</u>	<u>1,937,996</u>	<u>2,469,682</u>
Direct Expenditure	2	(205,409)	(190,569)	-	(395,978)	(716,323)
Charitable Expenditure	5	(637,540)	(115,768)	(854,770)	(1,608,078)	(1,857,261)
		<u>(842,949)</u>	<u>(306,337)</u>	<u>(854,770)</u>	<u>(2,004,056)</u>	<u>(2,573,584)</u>
Net income/(expenditure) by activity		<u>(97,350)</u>	<u>(224,615)</u>	<u>255,905</u>	<u>(66,060)</u>	<u>(103,902)</u>

7. Governance costs

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Auditor's remuneration	15,618	13,845	7,841	6,450
	<u>15,618</u>	<u>13,845</u>	<u>7,841</u>	<u>6,450</u>

8. Staff costs and numbers

The average number of employees in the 2024 season was 69 (2023: 64) and 50 (2023: 46) out of season. There were no employees whose total remuneration fell above £60,000 during the reporting year (2023: one employee between £70,000 and £80,000).

	2024	2023
	£	£
Wages and salaries	1,140,399	991,505
Social security costs	86,099	71,469
Pension costs	37,973	32,956
	<u>1,264,471</u>	<u>1,095,930</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 £37,973 (2023: £32,956). There was £3,873 outstanding contribution at the year-end (2023: £563).

The total employee benefits of key management personnel for the group was £266,801 (2023: £256,530).

9. Tangible fixed assets

<i>(the Group and the Charity)</i>	Land & Buildings	Fixtures & Fittings	Total
Cost	£	£	£
At 1 January 2024	3,001,703	700,235	3,701,938
Additions	21,616	49,687	71,303
Disposals	-	(2,295)	(2,295)
At 31 December 2024	<u>3,023,319</u>	<u>747,627</u>	<u>3,770,946</u>
Depreciation			
At 1 January 2024	770,684	417,060	1,187,744
Disposals	-	(2,295)	(2,295)
Charge for the year	58,141	84,872	143,013
At 31 December 2024	<u>828,825</u>	<u>499,637</u>	<u>1,328,462</u>
Net book value			
At 31 December 2024	<u>2,194,494</u>	<u>247,990</u>	<u>2,442,484</u>
At 31 December 2023	<u>2,231,019</u>	<u>283,175</u>	<u>2,514,194</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	
	2024	2023	2024	2023
	£	£	£	£
100% investment in The Minack Theatre Limited and Minack Productions Limited, companies incorporated in England and Wales				
At 31st December 2023 and 31st December 2024	-	-	2	2

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

	2024	2023
	£	£
Turnover	592,325	68,786
Cost of sales and administrative expenses	(592,279)	(61,580)
Interest payable	(667)	(600)
Amount gifted to the charity	-	(6,606)
Retained in the subsidiary	(621)	-

Current assets and liabilities of the subsidiary were:

Current assets	35,490	29,843
Creditors: amounts due within one year	(36,110)	(29,842)
Total net assets	(620)	1
Aggregate share capital and reserves	(620)	1

From 1st January 2024 all catering and retail activities were transferred from The Minack Theatre Trust CIO to The Minack Theatre Limited.

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

	2024	2023
	£	£
Turnover	178,017	503,713
Cost of sales and administrative expenses	(215,697)	(618,283)
Taxation	37,680	114,570
	<hr/>	<hr/>
Retained in the subsidiary	-	-
	<hr/>	<hr/>

Current assets and liabilities of the subsidiary were:

Current assets	100,396	173,306
Creditors: amounts due within one year	(100,395)	(173,305)
	<hr/>	<hr/>
Total net assets	1	1
	<hr/>	<hr/>
Aggregate share capital and reserves	1	1
	<hr/>	<hr/>

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

11. Stocks

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Goods for resale	21,609	25,057	-	8,133
	<hr/>	<hr/>	<hr/>	<hr/>
	21,609	25,057	-	8,133
	<hr/>	<hr/>	<hr/>	<hr/>

12. Debtors

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Accrued income and prepayments	101,551	178,813	48,352	46,948
Other debtors	8,374	4,008	8,374	4,008
Amount due from Minack Productions Limited	-	-	96,988	169,010
Amount due from Minack Theatre Limited	-	-	31,282	26,606
	<u>109,925</u>	<u>182,821</u>	<u>184,996</u>	<u>246,572</u>

13. Creditors

Amounts falling due within one year

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	53,862	18,279	53,127	18,144
Taxation and social security	12,150	13,521	12,150	13,521
Other creditors	35,588	22,464	35,588	22,464
Amount due to Minack Productions Limited	-	-	-	-
Amount due to Minack Theatre Limited	-	-	-	487
Accruals and deferred income	169,521	152,727	162,021	146,407
	<u>271,121</u>	<u>206,991</u>	<u>262,886</u>	<u>201,023</u>

14. Deferred income

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
Brought forward	125,866	114,773	125,866	114,773
Amount released to income	(49,044)	(44,466)	(49,044)	(44,466)
Amount deferred in year	61,840	55,559	61,840	55,559
Carried forward	<u>138,662</u>	<u>125,866</u>	<u>138,662</u>	<u>125,866</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 31st December 2024

	Unrestricted fund £	Restricted fund £	2024 Total £	2023 £
Tangible fixed assets	2,442,484	-	2,442,484	2,514,194
Net current assets	2,323,023	-	2,323,023	2,169,950
At 31 December 2024	4,765,507	-	4,765,507	4,684,144

16. Financial commitments

At 31 December 2024, total commitments under non-cancellable operating leases were as follows:

	The Group		The Charity	
	2024	2023	2024	2023
	£	£	£	£
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	329	988	329	988
	1,647	2,306	1,647	2,306

17. Taxation

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

18. Related party transactions

The trustees received no remuneration. Six incurred a total of £1,820 travel expenses that were reimbursed (2023: two incurred £626).

The wife of a trustee received £590 (2023: £2,716) for providing accommodation to actors and performers in the year. No amounts were outstanding as at 31 December 2024 (2023: £nil).

A member of the key management personnel received £7,880 (2023: £6,667) for directing and writing fees and £4,500 (2023: £5,500) for storytelling fees in the year. No amounts were outstanding as at 31 December 2024 (2023: £nil).

The wife of a key member of the management personnel received £nil (2023: £420) for providing accommodation to actors and performers in the year. No amounts were outstanding as at 31 December 2024 (2023: £nil).

19. Movement in funds

The Group	Balance at 1 Jan 2024 £	Incoming Resource s £	Resources Expended £	Transfers £	Balance at 31 Dec 2024 £
Unrestricted					
Designated					
Winter cash outflow	150,000	-	-	100,000	250,000
Losses from reduced visitors	400,000	-	-	-	400,000
Unexpected repairs	500,000	-	-	75,000	575,000
Education & productions	600,000	-	(224,803)	299,803	675,000
Capital reserve	2,514,194	-	-	(71,710)	2,442,484
General	519,950	2,692,086	(2,385,920)	(403,093)	423,023
	<u>4,684,144</u>	<u>2,692,086</u>	<u>(2,610,723)</u>	<u>-</u>	<u>4,765,507</u>
The Group	Balance at 1 Jan 2023 £	Incoming Resource s £	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>
The Charity	Balance at 1 Jan 2024 £	Incoming Resource s £	Resources Expended £	Transfers £	Balance at 31 Dec 2024 £
Unrestricted					
Designated					
Winter cash outflow	150,000	-	-	100,000	250,000
Losses from reduced visitors	400,000	-	-	-	400,000
Unexpected repairs	500,000	-	-	75,000	575,000
Education & productions	600,000	-	(224,615)	299,615	675,000
Capital reserve	2,514,194	-	-	(71,710)	2,442,484
General	519,950	2,086,040	(1,779,441)	(402,905)	423,644
	<u>4,684,144</u>	<u>2,086,040</u>	<u>(2,004,056)</u>	<u>-</u>	<u>4,766,128</u>

The Charity	Balance at 1 Jan 2023 £	Incoming Resource s £	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.

20. Auditors Liability

For the year ended 31 December 2024, 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 16 March 2025.

Theatre Shows 2024

Dates	Production	Author / Composer	Company
February 16-17	Aladdin in St John's Hall, Penzance	Disney	Rising Stars (Minack Education)
March 29 to April 12	Carrie's War	From the novel by Nina Bawden, adapted by Emma Reeves	Minack Productions Limited
April 15-16	I Found My Horn	Adapted from the novel by Jasper Rees	Jonathan Guy Lewis
April 23 to May 16	The Massive Tragedy of Madame Bovary	John Nicholson	Minack Productions Limited and Ha Hum Ah Theatre
May 4-6	Joseph and his Technicolour Dreamcoat	Andrew Lloyd Webber/Tim Rice	Kidz R Us
May 19-22	Doctor Faustus	Christopher Marlowe and Colin Teevan	Carnon Downs Drama Group
May 27-31	Little Shop of Horrors	Alan Menken and Howard Ashman	Redruth Amateur Operatic Society Trust
June 3-6	Love Riot	Hannah Mulder	Miracle Theatre
June 9-13	Adolf and Winston	Living Spit	Living Spit
June 17-21	Sense and Sensibility The Musical	Jeffrey Haddow and Neal Hampton	Surrey Opera
June 24-27	The Adventures of Doctor Dolittle	Adapted by Oliver Gray from the books by Hugh Lofting	Illyria
July 1-4	As You Like It	Shakespeare	Duke's Theatre Company
July 8-11	London Assurance	Dion Boucicault (revised by Richard Bean)	Global Theatre Productions

Dates	Production	Author / Composer	Company
July 15-16	Operation Kernow	John Brolly	Minack Theatre and Cornwall Music Service Trust
July 17-18	The Light Burns Blue	Silva Semerciyan	Minack Acting Academy
July 22-25	Loves Labours Lost	Shakespeare	Stamford Shoestring Theatre
July 29 to August 2	The Rink	John Kander and Fred Ebb	British Theatre Academy
August 5-8	The French Lieutenant's Woman	John Fowles, adapted by Mark Healy	Brighton Little Theatre
August 12-16	Young Frankenstein	Mel Brooks and Thomas Meehan	The Mitre Players
August 19-22	Wendy and Peter Pan	Ella Hickson	Hertfordshire Players
August 26-29	Jamaica Inn	Adapted by Lisa Evans from the novel by Daphne du Maurier	Guildburys Theatre Company
September 1-4	The Lighthouse Keeper's Lunch	David Wood	Minack Productions Limited
September 2-4	Show Tunes of the Sea	n/a	Minack Musical Theatre Academy
September 18-21	Pirates of Penzance	WS Gilbert and Sir Arthur Sullivan	Cambridge University Gilbert and Sullivan Society
September 25 to October 5	Duffy	Rebecca Mordan	Scary Little Girls
November 1-2	Footloose	Stage adaptation by Dean Pitchford and Walter Bobbie	British Theatre Academy & Minack
December 20-21	A Christmas Carol	Adapted by David Mynne from original Charles Dickens	David Mynne

Music and Comedy Events 2024

Dates	Group
April 18-19	A Blaze of Feather
May 10	Show of Hands
May 23-24	The Fisherman's Friends
June 1-2	Songs for Explorers
June 7	The Moulettes
June 28	Riognach Connolly and Honeyfeet
July 5	Lanterns on the Lake
July 12	Dry Cleaning
July 19	Cosmo Sheldrake
July 26	This Flight Tonight
August 9	Florence Adooni
August 27	Ishamel Ensemble
September 1	Doug Allen
September 9	Daisy Rickman
September 10/12	Tete a Tete – The Boatswains Mate
September 11	Gillian Burke
September 11	The Oggymen
September 12	Henry Normal and Nigel Planer
September 13	Seth Lakeman
September 14/15	Symphoni Kernow
September 27	Porthleven Town Band
September 30	Roo Panes
October 4	Mad Dog McCrea and Jolly Roger
October 12	Singalong Minack, Really Lovely Projects
December 15	Pendeen Silver Band