

REGISTERED COMPANY NUMBER: SC227535 (Scotland)  
REGISTERED CHARITY NUMBER: SC032826

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2023  
for  
Communicado Productions Limited

Accountants Plus  
Chartered Certified Accountants  
Unit 1 Cadzow Park  
82 Muir Street  
Hamilton  
ML3 6BJ

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for the Year Ended 31 January 2023

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Report of the Trustees  
for the Year Ended 31 January 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Our purpose, as recorded in our Memorandum and Articles of Association, is to advance public education by the encouragement of the performing arts including, without limiting the foregoing, the arts of drama, ballet, dance, mime, music and opera.

**Significant activities**

Communicado continues to be in a research and development phase.

Work is continuing on production projects such as Skallagrigg, which is concerned with issues of disability, and writing projects like Dominie, an account of the inspirational educator RF McKenzie, a musical set in Aberdeen.

Gerard Mulgrew has been undertaking development projects with the Citizen's theatre and the Tron Theatre in Glasgow.

There are plans for further collaborations with colleagues in East Africa and People's Republic of China.

**Public benefit**

The charity continues to plan to undertake projects within the performing arts to further the public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

All of the trustees are appointed or reappointed by the members at the annual general meeting, held in November each year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC227535 (Scotland)

**Registered Charity number**

SC032826

Report of the Trustees  
for the Year Ended 31 January 2023

**Registered office**

The Old School House  
Newlandrig  
Gorebridge  
Midlothian  
EH23 4NS

**Trustees**

Ms J A Edgar  
D S Johnston  
T Pake  
G A Mulgrew

**Independent Examiner**

Fiona Struthers C.A.  
Accountants Plus  
Chartered Certified Accountants  
Unit 1 Cadzow Park  
82 Muir Street  
Hamilton  
ML3 6BJ

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:

G A Mulgrew - Trustee

Independent Examiner's Report to the Trustees of  
Communicado Productions Limited

I report on the accounts for the year ended 31 January 2023 set out on pages four to nine.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Struthers C.A.  
The Institute of Chartered Accountants of Scotland

Accountants Plus  
Chartered Certified Accountants  
Unit 1 Cadzow Park  
82 Muir Street  
Hamilton  
ML3 6BJ

31 October 2023

Communicado Productions Limited

Statement of Financial Activities  
for the Year Ended 31 January 2023

	Notes	31.1.23 Unrestricted fund £	31.1.22 Total funds £
<b>NET INCOME</b>		-	-
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(2,637)	(2,637)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(2,637)</u>	<u>(2,637)</u>

The notes form part of these financial statements

**Balance Sheet**  
**31 January 2023**

	Notes	31.1.23 Unrestricted fund £	31.1.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		13,670	13,670
<b>CREDITORS</b>			
Amounts falling due within one year	5	(16,307)	(16,307)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(2,637)</u>	<u>(2,637)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(2,637)	(2,637)
<b>NET ASSETS/(LIABILITIES)</b>		<u>(2,637)</u>	<u>(2,637)</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>(2,637)</u>	<u>(2,637)</u>
<b>TOTAL FUNDS</b>		<u>(2,637)</u>	<u>(2,637)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 January 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 and were signed on its behalf by:

G A Mulgrew - Trustee



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

**3. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.1.23	31.1.22
Employees	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>NET INCOME</b>	-
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	(2,637)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(2,637)</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.23 £	31.1.22 £
Other creditors	<u>16,307</u>	<u>16,307</u>

**6. MOVEMENT IN FUNDS**

	At 1.2.22 £	Net movement in funds £	At 31.1.23 £
<b>Unrestricted funds</b>			
General fund	(2,637)	-	(2,637)
<b>TOTAL FUNDS</b>	<u>(2,637)</u>	<u>-</u>	<u>(2,637)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

**6. MOVEMENT IN FUNDS - continued**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.