REGISTERED COMPANY NUMBER: 09679816 (England and Wales)
REGISTERED CHARITY NUMBER: 1164398

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Southport Dramatic Club

Topping & Company
Chartered Accountants
209 Liverpool Road
Birkdale
Southport
Merseyside
PR8 4PH

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Southport Dramatic Club

Operating and Financial Review
for the Year Ended 31 December 2025

Overall, the club finished the year in a stable position with a surplus of unrestricted funds with a marked improvement compared to prior year.

It is evident that the improved income from our own shows has increased partially due to the increase in ticket prices but in a great part to increased audience attendance during the financial year of 2025. This has been reflected in the increase of other revenue streams.

The bank position, excluding restricted funds for the roof, has increased from prior year. It is prudent to continue with the Trustees' policy of holding reserves to protect the building in the case of future issues that could affect the existence of the club. This was obviously the case with closures due to Covid and the continuing situation in the Middle East and the global consequences could have a knock-on effect as prices potentially rise in the UK.
Fundraising is especially important for the main roof and using the reserves will keep the theatre running, protect us against any future shocks, and keep the building in good condition.

It will also be prudent to maintain a good stream of net revenue and possibly, wherever achievable, a healthy margin to keep the Southport Dramatic Club and the Little Theatre growing as well as enable us to match any grants and funding awarded.

As a not-for-profit organization the cash generated will enable us to invest back into our productions and the buildings and protect us from any future uncertainties.

Approved by order of the Board of Trustees on 13th.May 2026 and signed on behalf by:

_____

Eve Gillow

Hon. Treasurer, Southport Dramatic Club

Report of the Trustees
for the Year Ended 31 December 2025

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 December 2025. 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

The objectives of the Company are the production and performance of Dramatic Plays, the encouragement of Dramatic Art and the raising of funds for charitable purposes.

Public benefit

The Charity Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

FINANCIAL REVIEW

Reserves policy

The Charity's unrestricted funds at the 31 December 2025 amounted to £1,168,041 (2024: £1,117,920) and are held for the Charity to continue its existence for the foreseeable future to accomplish its objectives and activities as outlined above.

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

The Charity's restricted funds at the 31 December 2025 amounted to £8,578 (2024: £NIL) and are held in respect to the "Roof Fund Appeal", for which the Charity is receiving donations in respect of the maintenance of the property roof.

Our policy on reserves is to have a strong cash position in order to deal with unexpected costs and any potential shortfall of of income, with approximately £350,000 being retained on short term deposit. On the basis that current income streams are maintained then the Trustees feel that reserves are sufficient for the next 12 months, following the end of the financial year.

Going concern

The Trustees are satisfied that they have sufficient funds to continue to meet the main objectives of the Charity.

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.

Organisational structure

On the 10th July 2015 this Charitable Incorporated Organisation, limited by guarantee, was formed in the name of Southport Dramatic Club (Company Number 9679816).

At a Trustees' meeting, of the Southport Dramatic Club (Unincorporated Charity, No: 221585), on the 19th January 2016 and ratified at an Extra General Meeting on the 18th April 2016, it was resolved, under the terms of the Club's Trust's Deed, that the Charity, known as Southport Dramatic Club (Charity Number: 221585) be dissolved and all of the assets and liabilities of the Club be transferred directly to the new Charitable Company (Charity Number: 1164398).

As such the Club's Board of Management was dissolved, with the existing Club Trustees being appointed as Directors of the new Charitable Company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09679816 (England and Wales)

Registered Charity number

1164398

Report of the Trustees
for the Year Ended 31 December 2025

Registered office
Little Theatre
Hoghton Street
Southport
Merseyside
PR9 0PA

Trustees
A V Newport
Mrs S J Unsworth
Miss T L Hirsch
Miss L D Haywood
R Roberts-Beardsell (resigned 23.6.25)
Mrs D P Hutchinson
Mrs K Miles-Roberts
S K Pritchard
Miss C E Leight
P P MacGregor-Forshaw (appointed 23.6.25)
R L Spofforth (appointed 1.6.26)
Mrs A F Ledson (appointed 1.6.26)

Independent Examiner
Topping & Company
Chartered Accountants
209 Liverpool Road
Birkdale
Southport
Merseyside
PR8 4PH

Solicitors
Weightmans LLP
100, Old Hall Street
Liverpool
L3 9QJ

Bankers
Nat West Bank Plc
130 Lord Street
Southport
Merseyside
PR9 0AB

Approved by order of the board of trustees on 1 June 2026 and signed on its behalf by:

S K Pritchard - Trustee

Independent Examiner's Report to the Trustees of Southport Dramatic Club

Independent examiner's report to the trustees of Southport Dramatic Club ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Topping & Company

Topping & Company
Chartered Accountants
209 Liverpool Road
Birkdale
Southport
Merseyside
PR8 4PH

1 June 2026

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**1,659**	**8,578**	**10,237**	886
Charitable activities					
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		**452,671**	**-**	**452,671**	373,834
Other trading activities	2	**7,293**	**-**	**7,293**	5,168
Investment income	3	**19,979**	**-**	**19,979**	21,086
Total		**481,602**	**8,578**	**490,180**	400,974
EXPENDITURE ON					
Raising funds		**995**	**-**	**995**	1,225
Charitable activities					
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		**(1)**	**-**	**(1)**	-
COST OF CHARITABLE ACTIVITIES		**173,610**	**-**	**173,610**	144,688
GOVERNANCE COSTS		**256,877**	**-**	**256,877**	232,913
Total		**431,481**	**-**	**431,481**	378,826
NET INCOME		**50,121**	**8,578**	**58,699**	22,148
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,117,920**	**-**	**1,117,920**	1,095,772
TOTAL FUNDS CARRIED FORWARD		**1,168,041**	**8,578**	**1,176,619**	1,117,920

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	**31.12.25 Total funds £**	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	6	**753,674**	**-**	**753,674**	753,237
CURRENT ASSETS					
Stocks	7	**6,248**	**-**	**6,248**	4,779
Debtors	8	**9,335**	**-**	**9,335**	5,299
Cash at bank and in hand		**449,916**	**8,578**	**458,494**	400,078
		465,499	**8,578**	**474,077**	410,156
CREDITORS					
Amounts falling due within one year	9	**(51,132)**	**-**	**(51,132)**	(45,473)
NET CURRENT ASSETS		**414,367**	**8,578**	**422,945**	364,683
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,168,041**	**8,578**	**1,176,619**	1,117,920
NET ASSETS		**1,168,041**	**8,578**	**1,176,619**	1,117,920
FUNDS	10				
Unrestricted funds				**1,168,041**	1,117,920
Restricted funds				**8,578**	-
TOTAL FUNDS				**1,176,619**	1,117,920

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

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 1 June 2026 and were signed on its behalf by:

S K Pritchard - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2025

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.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.Where income is received in advance of a performance or other specified service it is deferred until the Charity is entitled to that income. For Legacies, entitlement is taken as the earlier of the date on which the estate is finaliseddistribution distrubution is received from the estate.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Land and property are not depreciated as the Charitable Company maintains the property in a state of good repair and it is considered that the residual values are such that the depreciation is not significant.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Corporation taxation
The Charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Social & Fundraising events	**4,890**	3,033
Social lotteries	**2,403**	2,135
	7,293	5,168

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Rents received	**9,000**	9,000
Deposit account interest	**10,979**	12,086
	19,979	21,086

4. TRUSTEES' REMUNERATION AND BENEFITS

In respect of their duties as Trustees, none received any emoluments in the period other than reimbursement of costs incurred, where applicable.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Honorarium

As in previous years it is the practice of the Charity to offer and pay an honorarium to its chairperson.

5. STAFF COSTS

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

	31.12.25	31.12.24
Full time equivalent employees	**2**	2

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

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2025	**753,237**
Additions	**437**
At 31 December 2025	**753,674**
NET BOOK VALUE	
At 31 December 2025	**753,674**
At 31 December 2024	753,237

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £595,431 (2024 - £595,431) which is not depreciated.

7. STOCKS

	31.12.25	31.12.24
	£	£
Stocks	**6,248**	4,779

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	**-**	1,700
Other debtors	**1,338**	318
VAT	**-**	2,900
Accrued income	**5,515**	-
Prepayments	**2,482**	381
	9,335	5,299

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	**42**	16,583
Social security and other taxes	**(267)**	-
VAT	**2,849**	-
Accruals	**18,460**	2,030
Deferred Subscribers' Income	**30,048**	26,860
	51,132	45,473

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	**1,117,920**	**50,121**	**1,168,041**
Restricted funds			
Restricted Funds	**-**	**8,578**	**8,578**
TOTAL FUNDS	**1,117,920**	**58,699**	**1,176,619**

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**481,602**	**(431,481)**	**50,121**
Restricted funds			
Restricted Funds	**8,578**	**-**	**8,578**
TOTAL FUNDS	**490,180**	**(431,481)**	**58,699**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	1,095,772	22,148	1,117,920
TOTAL FUNDS	1,095,772	22,148	1,117,920

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	400,974	(378,826)	22,148
TOTAL FUNDS	400,974	(378,826)	22,148

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds	1,095,772	72,269	1,168,041
Restricted fund			
Restricted Funds	-	8,578	8,578
TOTAL FUNDS	1,095,772	80,847	1,176,619

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	882,576	(810,307)	72,269
Restricted fund			
Restricted Funds	8,578	-	8,578
TOTAL FUNDS	891,154	(810,307)	80,847

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

12. LEGAL STATUS OF THE TRUST

The Trust is a Company limited by guarantee and has no share capital. The liability of each Trustee member and Full Member, who has served as a Full Member for a continuous period of five years, in the event of a winding-up is limited to £1.

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**10,237**	886
Other trading activities		
Social & Fundraising events	**4,890**	3,033
Social lotteries	**2,403**	2,135
	7,293	5,168
Investment income		
Rents received	**9,000**	9,000
Deposit account interest	**10,979**	12,086
	19,979	21,086
Charitable activities		
Box Office	**242,509**	185,077
Youth Theatre	**29,679**	26,720
Bar Income	**81,062**	69,914
Programme Sales	**6,000**	6,083
Programme Advertising	**3,330**	1,482
Sponsorship Income	**-**	900
Servery	**18,272**	15,240
Ice Creams	**22,161**	20,111
Sweets	**3,961**	3,016
Membership Subscriptions	**10,481**	9,867
Sundry Income	**30**	130
Rentals from Sublets	**35,186**	35,294
	452,671	373,834
Total incoming resources	**490,180**	400,974
EXPENDITURE		
Raising donations and legacies		
Fundraising Costs	**995**	1,225
Charitable activities		
Licences & Books	**17,636**	7,491
Staging Expenses	**47,192**	41,015
Programmes & Posters	**15,384**	15,299
Photography	**2,280**	3,540
Advertising	**4,328**	5,395
Sponsor Expenses	**-**	170
Servery	**6,212**	3,404
Carried forward	**93,032**	76,314

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	**93,032**	76,314
Ice Cream & Sweets	**12,271**	12,944
Youth Theatre	**6,606**	4,294
Bar Expenses	**55,916**	46,793
Members Social Events	**5,785**	4,343
	173,610	144,688
Support costs		
Management		
Wages	**27,448**	29,127
Pensions	**220**	-
Premises, repair & admin costs	**190,203**	173,553
Accountancy Fees	**4,400**	4,381
Legal & Professional Fees	**350**	3,575
Sundry Expenses	**5,383**	2,702
Bank Charges	**10,015**	4,279
Irrecoverable Input Vat	**18,857**	15,296
	256,876	232,913
Total resources expended	**431,481**	378,826
Net income	**58,699**	22,148