

Company Registration Number - NI635055  
The Charity Registration Number is :- 103977

Bangor Drama Club Ltd

Report and Accounts

31 March 2024

# Bangor Drama Club Ltd

## Report and accounts for the period ended 31 March 2024

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## **Bangor Drama Club Ltd**

Company Registration Number - NI635055

### **Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

The Officers present their Report and Accounts for the period ended 31 March 2024, which also comprises the Directors' Report required by the the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Bangor Drama Club Ltd

The charity is also known by its operating name, Bangor Drama Club

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103977

##### ***Legal structure of the charity***

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 26 November 2015

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

**Bangor Drama Club Ltd**

Company Registration Number - NI635055

**Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

1a Hamilton Road  
Bangor, County Down  
BT20 4JP  
Telephone 028 9127 0069, email address bangordramaclub@gmail.com, web address  
www.bangordramaclub.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**The Officers in office on the date the report was approved were:-**

Laura Dunne (Chair)  
Daniel Doyle  
Michael levers  
Michelle Eleanor McNeill

**The following persons served as Officers during the period ended 31 March 2024 :-**

Laura Dunne (Chair)  
Dr Robert Timothy Campbell (Outgoing Chair)  
Daniel Doyle  
Laura Dunne  
Michael levers  
Michelle Eleanor McNeill

## **Bangor Drama Club Ltd**

Company Registration Number - NI635055

### **Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The club runs a theatre, which provides public performances of plays and the performing arts. The club puts on its own theatrical performances; its facilities are also used by other amateur Drama groups to stage their plays and performances, as well as by other local voluntary and community groups for their meetings, events and workshops. The public are educated concerning theatre and the performing arts and their appreciation of the performing arts is enhanced. The public are provided with the opportunity to develop their artistic talents and become involved in drama workshops and participate in the staging of theatrical Productions. The public are provided with training and education concerning the performing arts and theatre, through the provision of workshops and training provided by the charity. The general public are provided with the opportunity to attend theatrical and drama performances of artistic merit. The charity's beneficiaries are the public within Bangor and surrounding areas of Northern Ireland. There is no private benefit. The club is run by unpaid volunteers and membership is open to any member of the public wishing to join. The public in Bangor and the surrounding area are provided with leisure time facilities in the interest of social welfare.

##### ***The main activities undertaken in relation to those purposes during the period.***

The charity is an amateur drama club, which runs a theatre and studio space in Bangor, County Down, providing training in drama and workshops to local people with an interest in the dramatic arts. It runs workshops and events from September to May each year for Club members and it stages plays and runs a theatre putting on theatre / drama performances for the public. Its premises are also used on occasion by other local community groups as a venue for other recreational and leisure activities. The theatre is licenced and operates a bar for performances.

##### ***The main activities undertaken during the period to further the charity's purpose for the public benefit.***

The charity ran workshops and events for club members, staged plays and ran a theatre, putting on theatre / drama performances for the public.

Its premises were also used on occasion by other local community groups as a venue for other recreational and leisure activities.

In June 2023, the theatre introduced a licenced bar for performances which was also made available on request by other community groups using the facilities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **Bangor Drama Club Ltd**

Company Registration Number - NI635055

### **Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

#### **The main achievements and performance of the charity during the period.**

The club opened its new bar facilities in June 2023. The bar is opened during theatre performances and is also made available on request to other community groups utilising the theatre and hall facilities.

As well as enhancing the experience at performances, the bar represents an additional source of income in support of the Club's charitable activities.

The local community and visiting organisations have continued to make use of the theatrical facilities for the public benefit, including visiting theatre companies, drama education for young people, Community Choir rehearsals and a number of bodies' annual meetings.

The Club has regular readings and has staged a number of their own productions during the year. In addition, the Club hosted Bangor's Summer Theatre Festival, with participation from several other Drama Groups and Players Troups.

As the Club moves into the new financial year, the calendar of events and hire is looking very positive and the new focus moving forward will be on increasing membership, reaching out to local communities to encourage involvement and making the organisation more commercial and financially sustainable.

The Club applied for two grants during the period: the multi-annual arts grant to fund administrator's wage costs for the next two years, and a Theatre Trust grant of £5k to design and install new signage at the front of the theatre, along with the purchase of new LED lamps. Both grants were awarded in the following financial year, further strengthening the Club in pursuance of its charitable activities.

**Bangor Drama Club Ltd**

Company Registration Number - NI635055

**Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

***The difference the charity's performance during the period has made to the beneficiaries of the charity.***

Through workshops and productions, members have been provided with training in a range of aspects relating to drama and the local community has been provided with experience of artistic and cultural expression.

***The degree to which the achievements and performance during the period have benefited wider society.***

The charity's beneficiaries include the wider society of Bangor and Northern Ireland: the answer to this point is therefore included within that above.

## Bangor Drama Club Ltd

Company Registration Number - NI635055

### Officers' Annual Report for the period from 1 April 2023 to 31 March 2024

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

Following the company's Articles of Association, notice is given to all members when election and re-election of trustees becomes due. Members volunteer for service as a trustee and their names may be nominated. Election of new trustees is by secret ballot if there are more nominations than vacancies. One quarter of the trustees will step down each year to allow for such election or re-election.

##### *The trustees' bankers and advisors*

Bankers                      Bank of Ireland, 82 Main St, Bangor BT20 4AG  
Accountants                Stephen Bowman Associates, Suite 3, 16 Balloo Ave, Bangor, BT19 7QT

#### Financial review

##### *The charity's financial position at the end of the period ended 31 March 2024*

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	38,076	31,281
Unrestricted Revenue Funds available for the general purposes of the charity	(11,294)	(9,781)
<b>Total Unrestricted Funds</b>	<b>(11,294)</b>	<b>(9,781)</b>
<b>Total Restricted Funds</b>	-	-
<b>Total Funds</b>	<b>(11,294)</b>	<b>(9,781)</b>

**Bangor Drama Club Ltd**

Company Registration Number - NI635055

**Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

***Financial review of the position at the reporting date, 31 March 2024***

The charity's net loss was £11,294

Despite this loss, which is largely due to a depreciation charge of £11,355, the trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

***Policies on reserves.***

In line with its articles of association the trustees have elected to implement a reserves policy

***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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Dr Stephen D Bowman, BA(Hons) MSc MBA DBA FAIA FFA FIPA  
Fellow of The Institute of International Accountants  
Suite 3  
16 Balloo Avenue  
Bangor  
County Down  
BT19 7QT

## **Bangor Drama Club Ltd**

Company Registration Number - NI635055

### **Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

#### **Statement of the Directors Officers's Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Officers to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Officers are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Officers are also responsible for the contents of the Officers' report, and the statutory responsibility of the Independent Examiner in relation to the Officers' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

**Bangor Drama Club Ltd**

Company Registration Number - NI635055

**Officers' Annual Report for the period from 1 April 2023 to 31 March 2024**

**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 14 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30th June 2024

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Laura Dunne  
Chair, Director and Trustee

## **Bangor Drama Club Ltd**

### **Report of the Independent Examiner to the Officers of the charitable company on the accounts for the period ended 31 March 2024**

I report on the financial statements of the charitable company on pages 12 to 18 for the period ended 31 March 2024 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in Northern Ireland (CCNI) , effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 21.

#### **Respective responsibilities of the Officers and the Independent Examiner**

As described on page 8, the charitable company's Officers, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice , applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Officers consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the the Companies Act 2006. As a consequence, the Officers have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Officers, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit , and information supplied by the Officers in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Officers of all material matters.

**Bangor Drama Club Ltd**

**Report of the Independent Examiner to the Officers of the charitable company on the accounts for the period ended 31 March 2024 (continued)**

**Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

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Dr Stephen D Bowman, BA(Hons) MSc MBA DBA FAIA FFA FIPA - Independent Examiner  
Fellow of the Institute of International Accountants  
Suite 3  
16 Balloo Avenue  
Bangor  
County Down  
BT19 7QT

This report was signed on 30th June 2024

**Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2024**

**Statement of Financial Activities (including the Income & Expenditure Account for the period from 1 April 2023 to 31 March 2024, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2024 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	9,462	-	9,462	7,075
Charitable activities	A2	26,222	-	26,222	24,206
Other trading activities	A3	2,393	-	2,393	-
Investments	A4	-	-	-	-
Other	A5	-	-	-	-
<b>Total income</b>	<b>A</b>	<b>38,076</b>	<b>-</b>	<b>38,076</b>	<b>31,281</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	-
Charitable activities	B2	45,148	-	45,148	41,062
Other	B3	4,223	-	4,223	-
Tax on surplus on ordinary activities	B3	-	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>49,371</b>	<b>-</b>	<b>49,371</b>	<b>41,062</b>
Net gains on investments	B4	-	-	-	-
<b>Net income for the period</b>		<b>(11,294)</b>	<b>-</b>	<b>(11,294)</b>	<b>(9,781)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(11,294)</b>	<b>-</b>	<b>(11,294)</b>	<b>(9,781)</b>
<b>Other recognised gains/(losses)</b>					
Net gains on revaluation of fixed assets	D1	-	-	-	0
Net actuarial gains on defined	D2	-	-	-	-
Costs of fundamental	D3	-	-	-	-
Extraordinary items	D3	-	-	-	-
<b>Net movement in funds</b>		<b>(11,294)</b>	<b>-</b>	<b>(11,294)</b>	<b>(9,781)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>	<b>E</b>	358,214	-	358,214	367,995
<b>Total funds carried forward</b>		<b>346,920</b>	<b>-</b>	<b>346,920</b>	<b>358,214</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required  
All activities derive from continuing operations

**The notes attached on pages 21 to 31 form an integral part of these accounts.**

**Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2024**

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds 2023 £</b>	<b>Prior Year Restricted Funds 2023 £</b>	<b>Prior Year Total Funds 2023 £</b>
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	7,075	-	<b>7,075</b>
Charitable activities	A2	24,206	-	<b>24,206</b>
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>31,281</b>	<b>-</b>	<b>31,281</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	41,062	-	<b>41,062</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>41,062</b>	<b>-</b>	<b>41,062</b>
Net gains on investments	B4	-	-	-
<b>Net income for the period</b>		<b>(9,781)</b>	<b>-</b>	<b>(9,781)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(9,781)</b>	<b>-</b>	<b>(9,781)</b>
<b>Other recognised gains/(losses)</b>				
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined	D2	-	-	-
Costs of fundamental	D3	-	-	-
Extraordinary items	D3	-	-	-
<b>Net movement in funds</b>		<b>(9,781)</b>	<b>-</b>	<b>(9,781)</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>367,995</b>	<b>-</b>	<b>367,995</b>
<b>Total funds carried forward</b>		<b>358,214</b>	<b>-</b>	<b>358,214</b>

All activities derive from continuing operations

The notes attached on pages 21 to 31 form an integral part of these accounts.

**Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2024**

**Statement of Total Recognised Gains and Losses for the period from 1 April 2023 to 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Surplus for the period</b>		
Net excess of income over expenditure from operations before tax / (excess of expenditure over income)	(11,294)	(9,781)
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b>(11,294)</b>	<b>(9,781)</b>
<b><i>Surplus / (defecit) as shown in the Income and Expenditure account</i></b>	<b>(11,294)</b>	<b>(9,781)</b>
<b>Net Movement in funds before taxation</b>	<b>(11,294)</b>	<b>(9,781)</b>
Taxation arising in the period	-	-
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b>(11,294)</b>	<b>(9,781)</b>

The notes attached on pages 21 to 31 form an integral part of these accounts.

**Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2024**

**Resources applied in the period ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	(11,294)	(9,781)
Resources applied on functional fixed assets	-	
<b>Net resources available to fund charitable activities</b>	<b><u>(11,294)</u></b>	<b><u>(9,781)</u></b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**The notes attached on pages 21 to 31 form an integral part of these accounts.**

**Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2024**

**Movements in revenue and capital funds for the period from 1 April 2023 to 31 March 2024**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Last year Total Funds 2023 £</b>
Accumulated funds brought forward	358,214	-	358,214	367,995
Recognised gains and losses before transfers	(11,294)	-	(11,294)	(9,781)
	<b>346,920</b>	<b>-</b>	<b>346,920</b>	<b>358,214</b>
(From)/To unrestricted revenue funds		-		-
<b>Closing revenue funds</b>	<b>346,920</b>	<b>-</b>	<b>346,920</b>	<b>358,214</b>
<b>Fixed asset funds</b>	<b>Designated Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Last year Total Funds 2022 £</b>
At 1 April 2023	-	-	-	-
Transfer (to)/from revenue funds	-	-	-	-
<b>At 31 March 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The purposes of the transfers to fixed asset funds are described in Note 22 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

<b>Summary of funds</b>	<b>Unrestricted and Designated funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Last Year Total Funds 2023 £</b>
Revenue accumulated funds	346,920	-	346,920	358,214
<b>Total funds</b>	<b>346,920</b>	<b>-</b>	<b>346,920</b>	<b>358,214</b>

The notes attached on pages 21 to 31 form an integral part of these accounts.

**Bangor Drama Club Ltd****Income and Expenditure Account for the period from 1 April 2022 to 31 March 2023 as required by the Companies Act 2006**

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024 £	2023 £
<b>Income</b>		
Income from operations	38,076	31,281
<b>Gross income in the period before exceptional items</b>	<b>38,076</b>	<b>31,281</b>
<b>Gross income in the period including exceptional items</b>	<b>38,076</b>	<b>31,281</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	33,093	29,583
Depreciation and amortisation	11,335	10,869
Governance costs	720	610
Other expenditure	4,223	-
<b>Total expenditure in the period</b>	<b>49,371</b>	<b>41,062</b>
<b>Extraordinary items</b>	-	-
<b>Net income before tax in the financial period</b>	(11,294)	(9,781)
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial period</b>	<b>(11,294)</b>	<b>21,699</b>
Gift Aid donations made	-	1,271
<b>Retained surplus for the period</b>	<b>(11,294)</b>	<b>22,970</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 21 to 31 form an integral part of these accounts.**

## Bangor Drama Club Ltd - Balance Sheet as at 31 March 2024

	SORP		2024	2023
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	11	A2	335,257	344,260
<b>Total fixed assets</b>			<u>335,257</u>	<u>344,260</u>
<b>Current assets</b>		B		
Stocks		B1	597	-
Cash at bank and in hand		B4	11,891	15,257
<b>Total current assets</b>			<u>12,488</u>	<u>15,257</u>
<b>Creditors: amounts falling due within one year</b>	13	C1	<u>(825)</u>	<u>(1,303)</u>
<b>Net current assets</b>			11,663	13,954
<b>Net assets less current liabilities</b>			<u>346,920</u>	<u>358,214</u>
<b>Net assets</b>			<u>346,920</u>	<u>358,214</u>
<b>The total net assets of the charity</b>			<u>346,920</u>	<u>358,214</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Unrestricted Funds

Unrestricted Revenue Funds	15	D3	346,920	358,214
<b>Total charity funds</b>			<u>346,920</u>	<u>358,214</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

### Laura Dunne

Trustee

Approved by the board of trustees on 30th June 2024

The notes attached on pages 21 to 31 form an integral part of these accounts.

## 1 Accounting policies

### *Policies relating to the production of the accounts.*

#### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in Northern Ireland (CCNI) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration.

#### **Going Concern**

The charitable activities are entirely dependent on voluntary donations and trading revenues from theatrical performances. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Throughout the year, Covid restrictions have eased and charitable operations have started to return to pre-pandemic levels. As such, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

#### **Risks and future assumptions**

The charity is a public benefit entity.

The Trustees anticipate that the charity will continue to support its charitable activities through donations and theatrical performances.

### *Policies relating to categories of income and income recognition.*

#### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

#### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

#### **Income recognition**

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs

#### **Membership subscriptions**

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

### *Policies relating to expenditure on goods and services provided to the charity.*

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

**Bangor Drama Club Ltd**  
**Notes to the accounts for year ended 31 March 2024**

**Accounting policies continued**

**Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

**Estimation techniques** used in apportioning costs - give details

**Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

***Policies relating to assets, liabilities and provisions and other matters.***

***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % straight line
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**Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

**Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**Creditors and provisions**

Expenditure is recognised in the period in which it is incurred. Expenditure not paid within the accounting period is recognised as a creditor and is valued at the amount liable at the balance sheet date.

Creditors: amounts falling due after more than one year represents the value of creditors expected to be paid more than 12 months after the end of the accounting period.

**Bangor Drama Club Ltd**  
**Notes to the accounts for year ended 31 March 2024**

**Accounting policies continued**

**Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

**2 Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is recoverable by the charity, and is therefore not included in the relevant costs in the Statement of Financial Activities.

**3 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

<b>4 Income attributable to outside the UK</b>	<b>2024</b>	<b>2023</b>
Income attributable to geographical markets outside the UK	0.0%	0.0%

<b>5 Net surplus before tax in the financial period</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>

The net surplus before tax in the financial period is stated after charging:-

Depreciation of owned fixed assets	11,335	10,869
	<u>11,335</u>	<u>10,869</u>

Number of trustees to whom benefits accrued under money purchase pension schemes	-	-
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<b>6 Taxation</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
UK corporation tax	-	-
Deferred tax	-	-
	<u>-</u>	<u>-</u>

**7 The contribution of volunteers**

Volunteers are responsible for all of the productions staged by the company, in every aspect of on-stage, backstage and front-of-house organization; in addition, they are responsible for supervision of all visiting organizations; they are further responsible for all aspects of operation of the company, to include finance management, marketing, member communications, building maintenance and development, and planning programmes for the year to specifically target community outreach. The company has a membership of approximately 100, with ages ranging

**8 Defined contribution pension schemes**

The charity has no paid employees and in consequence it did not operate a pension scheme during the period.

**9 Defined benefit pension scheme**

The charity has no paid employees and in consequence it did not operate a pension scheme during the period.

**10 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

**Bangor Drama Club Ltd**  
**Notes to the accounts for year ended 31 March 2024**

**11 Tangible fixed assets**

	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	314,409	54,344	-	368,753
Additions		2,331	-	2,331
<b>At 31 March 2024</b>	<b>314,409</b>	<b>56,675</b>	<b>-</b>	<b>371,085</b>
<b>Depreciation</b>				
At 1 April 2023	-	24,493	-	13,624
Charge for the period	-	11,335	-	11,335
<b>At 31 March 2024</b>	<b>-</b>	<b>35,828</b>	<b>-</b>	<b>24,959</b>
<b>Net book value</b>				
At 31 March 2024	<b>314,409</b>	<b>20,847</b>	<b>-</b>	<b>346,125</b>
At 1 April 2023	<b>314,409</b>	<b>29,851</b>	<b>-</b>	<b>353,175</b>

**Freehold land and buildings included above:**

	<b>2024</b>	<b>2023</b>
	£	£
Historical cost	314,409	314,409

**12 Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Other debtors	-	-
	<b>-</b>	<b>-</b>

**13 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2024</b>
	£	£
Accruals	600	550
Other creditors	225	753
	<b>825</b>	<b>1,303</b>

Bangor Drama Club Ltd  
Notes to the accounts for year ended 31 March 2024

14 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 March 2024</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	335,257	-	-	335,257
Current Assets	12,488	-	-	12,488
Current Liabilities	(825)	-	-	(825)
	<b>346,920</b>	<b>-</b>	<b>-</b>	<b>346,920</b>
<i>At 1 April 2023</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	344,260	-	-	344,260
Current Assets	15,257	-	-	15,257
Current Liabilities	(1,303)	-	-	(1,303)
	<b>358,214</b>	<b>-</b>	<b>-</b>	<b>358,214</b>

15 Change in total funds over the period as shown in Note 21, analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 21 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	358,214	(11,294)	-	346,920
<b>Total unrestricted and designated funds</b>	<b>358,214</b>	<b>(11,294)</b>	<b>-</b>	<b>346,920</b>
<b>Total charity funds</b>	<b>358,214</b>	<b>(11,294)</b>	<b>-</b>	<b>346,920</b>

**Bangor Drama Club Ltd**  
**Notes to the accounts for year ended 31 March 2024**

**16 Analysis of movements in funds over the period as shown in Note 22**

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Revenue Funds	38,076	49,371	-	(11,294)
	<u>38,076</u>	<u>49,371</u>	<u>-</u>	<u>(11,294)</u>

**17 The purposes for which the funds as detailed in note 22 are held by the charity are:-**

***Unrestricted and designated funds:-***

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

**18 Ultimate controlling party**

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Bangor Drama Club Ltd

Detailed analysis of income and expenditure for the period from 1 April 2023 to 31 March 2024 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

19 Donations and Legacies	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Donations and gifts from individuals</b>			
Small donations individually less than £1000	1,243	-	1,243
<b>Total donations and gifts from individuals</b>	<b>1,243</b>	<b>-</b>	<b>1,243</b>
<b>Revenue grants from government and public bodies</b>			
Ards & North Down Borough Council	4,700	-	4,700
<b>Total public sector revenue grants</b>	<b>4,700</b>	<b>-</b>	<b>4,700</b>
<b>Membership subscriptions as donations</b>	<b>3,518</b>	<b>-</b>	<b>3,518</b>
<b>Total Donations and Legacies</b> A1	<b>9,462</b>	<b>-</b>	<b>9,462</b>
<b>20 Income from charitable activities - Trading Activities</b>			
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Primary purpose and ancillary trading</b>			
Ticket Sales from performance of plays	10,334	-	10,334
Letting of property for charitable purposes	15,888	-	15,888
<b>Total Primary purpose and ancillary</b>	<b>26,222</b>	<b>-</b>	<b>26,222</b>
<b>21 Total Income from charitable activities</b>			
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Total income from charitable trading	26,222	-	26,222
<b>Total from charitable activities</b> A2	<b>26,222</b>	<b>-</b>	<b>26,222</b>
<b>22 Income from other, non charitable, trading activities</b>			
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Bar Sales	2,393	-	2,393
<b>Total from other activities</b> A3	<b>2,393</b>	<b>-</b>	<b>2,393</b>

Bangor Drama Club Ltd

Detailed analysis of income and expenditure for the period from 1 April 2023 to 31 March 2024 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Gross wages and salaries - charitable	7,410	-	7,410
Marketing and advertising of charitable services	419	-	419
Cost of goods and equipment for performance of plays	5,891	-	5,891
Donations	445	-	445
Professional Indemnity insurance	1,690	-	1,690
<b>Total direct spending</b>	<b>B2a 15,854</b>	<b>-</b>	<b>15,854</b>

24 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Royalty costs for performance of plays	345	-	-
<b>Total charitable trading costs</b>	<b>B2b 345</b>	<b>-</b>	<b>-</b>

25 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
<b>Premises Expenses</b>			
Rent payable under operating leases	480	-	480
Rates and water charges	258	-	258
Light heat and power	2,477	-	2,477
Cleaning and waste management	351	-	351
Premises repairs, renewals and	4,629	-	4,629
<b>Administrative overheads</b>			
Telephone, fax and internet	442	-	442
Stationery and printing	505	-	505
Equipment expenses	698	-	698
Sundry expenses	432	-	432
Licences & Permits	1,576	-	1,576
Secretarial expenses	412	-	412
<b>Professional fees paid to advisors other than the auditor or examiner</b>			
Legal fees	4,317	-	4,317
<b>Financial costs</b>			
Bank charges	318	-	318
Depreciation & Amortisation in total for the period	11,335	-	11,335
<b>Support costs before reallocation</b>	<b>28,228</b>	<b>-</b>	<b>28,228</b>
<b>Total support costs</b>	<b>B2d 28,228</b>	<b>-</b>	<b>28,228</b>

The basis of allocation of costs between activities is described under accounting policies

Bangor Drama Club Ltd

Detailed analysis of income and expenditure for the period from 1 April 2023 to 31 March 2024 as required by the SORP 2015

26 Other Expenditure - Governance costs

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Independent Examiner's fees		720	-	720
<b>Total Governance costs</b>	<b>B2e</b>	<b>720</b>	<b>-</b>	<b>720</b>

27 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Total direct spending	<b>B2a</b>	15,854	-	15,854
Total charitable trading costs	<b>B2b</b>	345	-	345
Total grantmaking costs	<b>B2c</b>	-	-	-
Total support costs	<b>B2d</b>	28,228	-	28,228
Total Governance costs	<b>B2e</b>	720	-	720
Movements in provisions and commitments	<b>B2e</b>	-	-	-
<b>Total charitable expenditure</b>	<b>B2</b>	<b>45,148</b>	<b>-</b>	<b>45,148</b>

28 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Non charitable expenditure of trading subsidiaries		4,223	-	4,223
<b>Non charity expenditure</b>	<b>B3b</b>	<b>4,223</b>	<b>-</b>	<b>4,223</b>

29 Total of other expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Non charity expenditure		4,223	-	4,223
<b>Total other expenditure</b>	<b>B3</b>	<b>4,223</b>	<b>-</b>	<b>4,223</b>

**Bangor Drama Club Ltd**

Activity analysis of Income and expenditure for the for the period from 1 April 2023 to 31 March 2024

*This analysis is classsified by activity and not by conventional nominal descriptions.*

**30 Analysis of income by activity**

Activity	SOFA ref	2024 £
<b>Income from charitable activities</b>		
Theatrical performances		10,334
Property letting		15,888
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>26,222</b>
<b>Income from other, non charitable, trading activities</b>		
Bar Sales		2,393
<b>Total Income from other, non charitable, trading activities</b>	<b>A3</b>	<b>2,393</b>
<b>Summary of Total Income, including the items above</b>		
Charitable activities	A2	26,222
Other activities	A3	2,393
Donations & Legacies	A1	9,462
Investment income	A4	-
Other income	A5	-
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>38,076</b>
<b>Categories of income</b>		
Income from exchange transactions		38,076
		<b>38,076</b>

**31 Analysis of charitable expenditure by activity**

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2024	2024	2024	2024
	£	£	£	£
<b>Theatrical performances</b>				
Direct costs	15,854	-	-	15,854
Charitable trading costs	345	-	-	345
Premises expenses	-	8,195	-	8,195
Administrative overheads	-	4,064	-	4,064
Professional fees	-	4,317	-	4,317
Financial costs	-	11,653	-	11,653
<b>Total Theatrical performances</b>	<b>16,199</b>	<b>28,228</b>	<b>-</b>	<b>44,428</b>

**Bangor Drama Club Ltd**

**Activity analysis of Income and expenditure for the for the period from 1 April 2023 to 31 March 2024**

**32 Summary of charitable costs by activity**

	Direct costs	Support costs	Grant funding of activities	Total
	2024	2024	2024	2024
	£	£	£	£
Total Theatrical Performances	16,199	28,228	-	44,428
Total Governance costs as detailed in Note 26	-	720	-	720
<b>Total charitable expenditure</b>	<b>16,199</b>	<b>28,948</b>	<b>-</b>	<b>45,148</b>

The basis of allocation of costs between activities is described under accounting policies

**33 Analysis of support and governance costs by charitable activities**

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads
Theatrical performances	720	11,653	-	16,576
<b>Grand Total</b>	<b>720</b>	<b>11,653</b>	<b>-</b>	<b>16,576</b>

**34 Analysis of non charitable expenditure by activity**

<i>Theatre Bar</i>	Non charitable trading 2024 £
Bar costs	4,223
<b>Total Other non charitable activities</b>	<b>4,223</b>
<b>Total non charitable expenditure</b>	<b>2024</b>
	<b>£</b>
Total costs of Fundraising activities	-
Total Other non charitable activities	4,223
<b>Total non charitable expenditure</b>	<b>4,223</b>