

**Cymdeithas Ddrama Llangefni**  
**Unaudited Financial Statements**  
**30 April 2023**

**PARKER O'REGAN TANN & CO**

Chartered Certified Accountants  
Bangor Business Centre  
2 Farrar Road  
Bangor  
Gwynedd  
LL57 1LJ

# **Cymdeithas Ddrama Llangefni**

## **Financial Statements**

**Year ended 30 April 2023**

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	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>16</b>

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# Cymdeithas Ddrama Llangefni

## Trustees' Annual Report

Year ended 30 April 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

### Reference and administrative details

<b>Registered charity name</b>	Cymdeithas Ddrama Llangefni
<b>Charity registration number</b>	216919
<b>Principal office</b>	Pencraig Llangefni Ynys Mon LL77 7LL

### The trustees

Iwan Evans	(Resigned 12 January 2023)
Emyr Rhys Jones	
Anwen Weightman	
Llio Mai	
Caryl Bryn	
Gethin Llyr Williams	
Carwyn Jones	
Gareth Evans-Jones	
Emma Katy	(Resigned 17 November 2022)
Rhys Parry	
Lowri Côt	(Appointed 6 March 2023)
Robert Hughes	(Appointed 6 March 2023)
Non Lewis Dafydd	(Appointed 6 March 2023)
Owain Parry	(Appointed 6 March 2023)

<b>Independent examiner</b>	Craig Steel FCCA
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### Structure, governance and management

#### Governing document

The organisation is a unincorporated charity registered on 22 May 1963. The charity is governed by a constitution which was revised in October 2012 and in November 2018.

#### Appointment of trustees

The Chairperson, Vice-chairperson, Secretary and Treasurer are appointed for a two year term and re-elected or replaced at the annual general meeting. The remaining ten trustees are appointed for one year at the annual general meeting or co-opted by the Management Committee.

# **Cymdeithas Ddrama Llangefni**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2023**

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### **Objectives and activities**

The Society's principal activity is to stimulate and promote an interest in the arts of theatre within the community by reading, studying and producing plays and similar performances together with all ancillary work. Such activities shall be conducted so that work in both the English and Welsh language be equally encouraged.

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

### **Achievements and performance**

As a result of the Covid-19 regulations relating to the pandemic and the uncertainty around lockdowns and restrictions, the committee decided to cease on-site activities between Spring 2020 and Autumn 2021. The theatre was therefore dormant for this period. A key element of the theatre's ability to manage the period was the annual funding from Ynys Mon County Council and a significant grant from the Welsh Government during the first lockdown.

Activity at the theatre recommenced in late 2021, albeit at reduced capacity due to continuing restrictions. Activity increased in Spring 2022 and returned to normal levels during the year ending 30th April 2023. This momentum has continued since then, and the theatre is now busier than ever. The year also saw significant investment in the theatre building from S4C's "Prosiect Pum Mil" programme and the re-opening of the bar area following the finalisation of works funded by previous insurance receipts.

### **Financial review**

Total income for the year has increased from £13,500 to £25,754.

The expenditure has increased from last year from £22,052 to £27,427, mainly due to the costs associated with increasing activity, significantly increased energy costs and the further investment in the theatre building.

The trustees are aware that funds must be maintained to ensure the continued aims and activities of the charity and requires careful management.

### **Risk management**

The Trustees are responsible for the overseeing of the risks faced by the Society. Detailed considerations of risk are delegated to the Trustees. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis.

Risk is managed under the headings of financial sustainability, child welfare, events, and trips to other venues. Through the risk management processes established for the Society, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

# **Cymdeithas Ddrama Llangefni**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2023**

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The trustees' annual report was approved on 21 December 2023 and signed on behalf of the board of trustees by:



Rhys Parry  
Trustee

# **Cymdeithas Ddrama Llangefni**

## **Independent Examiner's Report to the Trustees of Cymdeithas Ddrama Llangefni**

**Year ended 30 April 2023**

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I report to the trustees on my examination of the financial statements of Cymdeithas Ddrama Llangefni ('the charity') for the year ended 30 April 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Craig Steel FCCA  
Independent Examiner

Parker O'Regann Tann & Co  
Bangor Business Centre  
2 Farrar Road  
Bangor  
Gwynedd  
LL57 1LJ

# Cymdeithas Ddrama Llangefni

## Statement of Financial Activities

Year ended 30 April 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	10,485	10,485	8,207
Other trading activities	5	15,061	15,061	5,292
Investment income	6	48	48	1
Other income	7	160	160	—
<b>Total income</b>		<u>25,754</u>	<u>25,754</u>	<u>13,500</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	8	11,536	11,536	1,782
Expenditure on charitable activities		15,891	15,891	20,270
<b>Total expenditure</b>		<u>27,427</u>	<u>27,427</u>	<u>22,052</u>
<b>Net expenditure and net movement in funds</b>		<u>(1,673)</u>	<u>(1,673)</u>	<u>(8,552)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		18,798	18,798	27,350
<b>Total funds carried forward</b>		<u>17,125</u>	<u>17,125</u>	<u>18,798</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

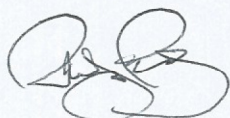
# Cymdeithas Ddrama Llangefni

## Statement of Financial Position

30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	14	5	5
<b>Current assets</b>			
Cash at bank and in hand		18,570	24,669
<b>Creditors: amounts falling due within one year</b>	15	1,450	5,876
<b>Net current assets</b>		17,120	18,793
<b>Total assets less current liabilities</b>		17,125	18,798
<b>Funds of the charity</b>			
Unrestricted funds		17,125	18,798
<b>Total charity funds</b>	16	17,125	18,798

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2023, and are signed on behalf of the board by:



Rhys Parry  
Trustee

The notes on pages 7 to 12 form part of these financial statements.

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements

Year ended 30 April 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Pencraig, Llangefni, Ynys Mon, LL77 7LL.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, performances, and non-charitable trading activities.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	over 20 years
Fixtures and fittings	-	25% straight line
Furniture and costumes	-	25% straight line

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

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### 3. Accounting policies *(continued)*

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Grants</b>				
Grants receivable	9,488	9,488	7,971	7,971
<b>Subscriptions</b>				
Subscriptions	997	997	236	236
	<u>10,485</u>	<u>10,485</u>	<u>8,207</u>	<u>8,207</u>

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Sponsorships	90	90	—	—
Bar income	2,148	2,148	—	—
Sale of clothing	522	522	—	—
Youth Theatre	920	920	1,350	1,350
Theatre hire	655	655	—	—
Wardrobe hire	50	50	—	—
Productions	10,676	10,676	3,942	3,942
	<u>15,061</u>	<u>15,061</u>	<u>5,292</u>	<u>5,292</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	48	48	1	1

### 7. Other income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	160	160	—	—

### 8. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bar	1,097	1,097	177	177
Productions	10,439	10,439	1,605	1,605
	<u>11,536</u>	<u>11,536</u>	<u>1,782</u>	<u>1,782</u>

### 9. Analysis of support costs

	Bar and Productions £	<b>Total 2023 £</b>	Total 2022 £
Premises	13,065	13,065	17,230
General office	1,541	1,541	2,032
Finance costs	343	343	120
Accountancy	942	942	888
	<u>15,891</u>	<u>15,891</u>	<u>20,270</u>

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

### 10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Gains on disposal of tangible fixed assets	(160)	—

### 11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	942	888

### 12. Staff costs

The charity has no employees.

### 13. Trustee remuneration and expenses

None of the trustees have been paid any remuneration or received any other benefits from the charity during the year (2022: none).

### 14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Furniture and costumes £	Total £
<b>Cost</b>				
At 1 May 2022	54,439	11,851	664	66,954
Disposals	—	(500)	—	(500)
<b>At 30 April 2023</b>	<u>54,439</u>	<u>11,351</u>	<u>664</u>	<u>66,454</u>
<b>Depreciation</b>				
At 1 May 2022	54,438	11,848	663	66,949
Disposals	—	(500)	—	(500)
<b>At 30 April 2023</b>	<u>54,438</u>	<u>11,348</u>	<u>663</u>	<u>66,449</u>
<b>Carrying amount</b>				
<b>At 30 April 2023</b>	<u>1</u>	<u>3</u>	<u>1</u>	<u>5</u>
At 30 April 2022	<u>1</u>	<u>3</u>	<u>1</u>	<u>5</u>

### 15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	520	2,613
Other creditors	930	3,263
	<u>1,450</u>	<u>5,876</u>

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
General funds	18,798	25,754	(27,427)	17,125

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
General funds	27,350	13,500	(22,052)	18,798

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	5	5
Current assets	18,570	18,570
Creditors less than 1 year	(1,450)	(1,450)
<b>Net assets</b>	<b>17,125</b>	<b>17,125</b>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	5	5
Current assets	24,669	24,669
Creditors less than 1 year	(5,876)	(5,876)
<b>Net assets</b>	<b>18,798</b>	<b>18,798</b>

# **Cymdeithas Ddrama Llangefni**

## **Management Information**

**Year ended 30 April 2023**

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**The following pages do not form part of the financial statements.**

# Cymdeithas Ddrama Llangefni

## Detailed Statement of Financial Activities

Year ended 30 April 2023

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	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable	9,488	7,971
Subscriptions	997	236
	<u>10,485</u>	<u>8,207</u>
 <b>Other trading activities</b>		
Sponsorships	90	—
Bar income	2,148	—
Sale of clothing	522	—
Youth Theatre	920	1,350
Theatre hire	655	—
Wardrobe hire	50	—
Productions	10,676	3,942
	<u>15,061</u>	<u>5,292</u>
 <b>Investment income</b>		
Bank interest receivable	48	1
 <b>Other income</b>		
Gain on disposal of tangible fixed assets held for charity's own use	160	—
	<u>160</u>	<u>—</u>
 <b>Total income</b>	<u>25,754</u>	<u>13,500</u>

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# Cymdeithas Ddrama Llangefni

## Detailed Statement of Financial Activities *(continued)*

Year ended 30 April 2023

	2023 £	2022 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Purchases	8,403	534
Purchase of clothing	522	—
Advertising	331	—
Youth Theatre	2,280	1,248
	<u>11,536</u>	<u>1,782</u>
 <b>Expenditure on charitable activities</b>		
Rates and water	679	399
Light and heat	4,209	3,445
Repairs and maintenance	4,303	9,075
Insurance	2,630	3,067
Other establishment	1,245	1,244
Legal and professional fees	942	888
Telephone	857	772
Other office costs	186	—
Hire and rental of equipment	—	592
Licences and subscriptions	299	403
Sundries	199	265
Bank charges	189	67
Card fees	153	53
	<u>15,891</u>	<u>20,270</u>
 <b>Total expenditure</b>	<u>27,427</u>	<u>22,052</u>
 <b>Net expenditure</b>	<u>(1,673)</u>	<u>(8,552)</u>

# Cymdeithas Ddrama Llangefni

## Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2023

	2023 £	2022 £
<b>Costs of other trading activities</b>		
<b>Bar</b>		
Bar purchases	1,097	177
<b>Productions</b>		
Productions direct costs	7,306	357
Purchase of clothing	522	—
Advertising	331	—
Youth Theatre	2,280	1,248
	10,439	1,605
<b>Costs of other trading activities</b>	11,536	1,782
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Rates & water	679	399
Light & heat	4,209	3,445
Repairs & maintenance	4,303	9,075
Insurance	2,630	3,067
Caretaker and cleaning	1,245	1,244
Accountancy fees	942	888
Telephone & website costs	857	772
Postage, printing and stationery	186	—
Hire and rental of equipment	—	592
Licences and subscriptions	299	403
Sundries	199	265
Bank charges	189	67
Card fees	153	53
	15,891	20,270
<b>Expenditure on charitable activities</b>	15,891	20,270