

**Cymdeithas Ddrama Llangefni**  
**Unaudited Financial Statements**  
**30 April 2025**

**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 2025**

---

	<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>15</b>
Notes to the detailed statement of financial activities	<b>17</b>

---

# Cymdeithas Ddrama Llangefni

## Trustees' Annual Report

Year ended 30 April 2025

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

### 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

Emyr Rhys Jones	
Anwen Weightman	(Appointed 9 March 2025)
Llio Mai	
Gethin Llyr Williams	
Carwyn Jones	
Gareth Evans-Jones	(Resigned 9 March 2025)
Rhys Parry	
Lowri Côt Jones	
Robert Hughes	
Non Lewis Dafydd	
Owain Parry	
Mared Edwards	
Catrin Lois	(Resigned 9 March 2025)
Manon Wyn	
Rhys Elis Richards	
Gwen Edwards	(Resigned 9 March 2025)
Mared Fflur Jones	(Appointed 9 March 2025)

<b>Independent examiner</b>	Craig Steel FCCA
-----------------------------	------------------

### 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 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 2025**

---

### **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**

The year-ended 30th April 2025 saw a full calendar of events at the theatre, with activity including the theatre's own productions (such as the pantomime), performances by touring drama companies, gigs and comedy nights, and the wider use of the theatre for various community-based activities. The successful youth theatre partnership with Theatr Ieuencid Môn (TIM) continued and the refurbished bar was open for all events.

Two significant refurbishment projects to the building were carried out, namely a permanent repair to the part of the roof that was damaged by the early 2024 storm, and a refurbishment of the auditorium to improve its condition. Protecting and improving the theatre building's fabric and facilities continues to be a priority.

### **Financial review**

Total income for the year has increased from £26,711 to £62,553. The increase is mainly due to the additional income from productions, building repair grants and an insurance settlement.

The expenditure has increased from last year from £22,256 to £57,352 and is mainly associated due to the refurbishment projects, and increased running costs.

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 2025**

---

The trustees' annual report was approved on 15 September 2025 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 2025**

---

I report to the trustees on my examination of the financial statements of Cymdeithas Ddrama Llangefni ('the charity') for the year ended 30 April 2025.

### **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 2025

		2025		2024
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	9,408	9,408	5,632
Other trading activities	5	25,112	25,112	20,852
Investment income	6	446	446	227
Other income	7	27,587	27,587	—
<b>Total income</b>		<u>62,553</u>	<u>62,553</u>	<u>26,711</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	8	6,894	6,894	6,970
Expenditure on charitable activities		50,457	50,457	15,286
Other expenditure	10	1	1	—
<b>Total expenditure</b>		<u>57,352</u>	<u>57,352</u>	<u>22,256</u>
<b>Net income and net movement in funds</b>		<u>5,201</u>	<u>5,201</u>	<u>4,455</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		21,580	21,580	17,125
<b>Total funds carried forward</b>		<u>26,781</u>	<u>26,781</u>	<u>21,580</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 13 form part of these financial statements.

# Cymdeithas Ddrama Llangefni

## Statement of Financial Position

30 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	15	4	5
<b>Current assets</b>			
Stocks	16	150	300
Debtors	17	—	347
Cash at bank and in hand		35,994	24,949
		36,144	25,596
<b>Creditors: amounts falling due within one year</b>	18	9,367	4,021
<b>Net current assets</b>		26,777	21,575
<b>Total assets less current liabilities</b>		26,781	21,580
<b>Funds of the charity</b>			
Unrestricted funds		26,781	21,580
<b>Total charity funds</b>	19	26,781	21,580

These financial statements were approved by the board of trustees and authorised for issue on 15 September 2025, and are signed on behalf of the board by:



Rhys Parry  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Cymdeithas Ddrama Llangefni

## Notes to the Financial Statements

Year ended 30 April 2025

---

### 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 2025

---

### 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

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

# Cymdeithas Ddrama Llangefni

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

Year ended 30 April 2025

---

### 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 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Grants</b>				
Grants receivable	8,516	8,516	4,914	4,914
<b>Subscriptions</b>				
Subscriptions	892	892	718	718
	<u>9,408</u>	<u>9,408</u>	<u>5,632</u>	<u>5,632</u>

# Cymdeithas Ddrama Llangefni

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

Year ended 30 April 2025

### 5. Other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Sponsorships	430	430	200	200
Bar income	4,987	4,987	3,406	3,406
Youth Theatre	2,340	2,340	1,340	1,340
Theatre hire	2,371	2,371	840	840
Wardrobe hire	600	600	25	25
Productions	14,384	14,384	15,041	15,041
	<u>25,112</u>	<u>25,112</u>	<u>20,852</u>	<u>20,852</u>

### 6. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	446	446	227	227
	<u>446</u>	<u>446</u>	<u>227</u>	<u>227</u>

### 7. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Insurance claim received	4,740	4,740	—	—
Grants received for repairs	22,847	22,847	—	—
	<u>27,587</u>	<u>27,587</u>	<u>—</u>	<u>—</u>

### 8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bar	2,248	2,248	2,703	2,703
Productions	4,646	4,646	4,267	4,267
	<u>6,894</u>	<u>6,894</u>	<u>6,970</u>	<u>6,970</u>

### 9. Analysis of support costs

	Bar and Productions £	Total 2025 £	Total 2024 £
Premises	47,551	47,551	12,476
General office	1,890	1,890	1,387
Finance costs	440	440	463
Accountancy	1,002	1,002	960
	<u>50,883</u>	<u>50,883</u>	<u>15,286</u>

# Cymdeithas Ddrama Llangefni

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

Year ended 30 April 2025

### 10. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>1</u>	<u>1</u>	<u>—</u>	<u>—</u>

### 11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Loss on disposal of tangible fixed assets	<u>1</u>	<u>—</u>

### 12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,002</u>	<u>960</u>

### 13. Staff costs

The charity has no employees.

### 14. Trustee remuneration and expenses

None of the trustees have been paid any remuneration or received any other benefits from the charity during the year (2024: none).

### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Furniture and costumes £	Total £
<b>Cost</b>				
At 1 May 2024	54,439	11,351	664	66,454
Disposals	<u>—</u>	<u>(189)</u>	<u>—</u>	<u>(189)</u>
<b>At 30 April 2025</b>	<u>54,439</u>	<u>11,162</u>	<u>664</u>	<u>66,265</u>
<b>Depreciation</b>				
At 1 May 2024	54,438	11,348	663	66,449
Disposals	<u>—</u>	<u>(188)</u>	<u>—</u>	<u>(188)</u>
<b>At 30 April 2025</b>	<u>54,438</u>	<u>11,160</u>	<u>663</u>	<u>66,261</u>
<b>Carrying amount</b>				
<b>At 30 April 2025</b>	<u>1</u>	<u>2</u>	<u>1</u>	<u>4</u>
At 30 April 2024	<u>1</u>	<u>3</u>	<u>1</u>	<u>5</u>

# Cymdeithas Ddrama Llangefni

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

Year ended 30 April 2025

### 16. Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>150</u>	<u>300</u>

### 17. Debtors

	2025 £	2024 £
Trade debtors	<u>—</u>	<u>347</u>

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

	2025 £	2024 £
Trade creditors	1,238	587
Other creditors	<u>8,129</u>	<u>3,434</u>
	<u>9,367</u>	<u>4,021</u>

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 May 2024 £	Income £	Expenditure £	At 30 April 2025 £
General funds	<u>21,580</u>	<u>62,553</u>	<u>(57,352)</u>	<u>26,781</u>

  

	At 1 May 2023 £	Income £	Expenditure £	At 30 April 2024 £
General funds	<u>17,125</u>	<u>26,711</u>	<u>(22,256)</u>	<u>21,580</u>

# Cymdeithas Ddrama Llangefni

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

Year ended 30 April 2025

---

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	4	4
Current assets	36,144	36,144
Creditors less than 1 year	(9,367)	(9,367)
<b>Net assets</b>	<u>26,781</u>	<u>26,781</u>

  

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	5	5
Current assets	25,595	25,595
Creditors less than 1 year	(4,020)	(4,020)
<b>Net assets</b>	<u>21,580</u>	<u>21,580</u>

---

# **Cymdeithas Ddrama Llangefni**

## **Management Information**

**Year ended 30 April 2025**

---

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

# Cymdeithas Ddrama Llangefni

## Detailed Statement of Financial Activities

Year ended 30 April 2025

---

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable	8,516	4,914
Subscriptions	892	718
	<u>9,408</u>	<u>5,632</u>
 <b>Other trading activities</b>		
Sponsorships	430	200
Bar income	4,987	3,406
Youth Theatre	2,340	1,340
Theatre hire	2,371	840
Wardrobe hire	600	25
Productions	14,384	15,041
	<u>25,112</u>	<u>20,852</u>
 <b>Investment income</b>		
Bank interest receivable	446	227
 <b>Other income</b>		
Insurance claim received	4,740	—
Grants received for repairs	22,847	—
	<u>27,587</u>	<u>—</u>
 <b>Total income</b>	<u>62,553</u>	<u>26,711</u>

---

# Cymdeithas Ddrama Llangefni

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

Year ended 30 April 2025

	2025 £	2024 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Opening stock	300	—
Purchases	6,707	6,285
Closing stock	150	300
Advertising	37	125
Youth Theatre	—	860
	<u>6,894</u>	<u>6,970</u>
 <b>Expenditure on charitable activities</b>		
Rates and water	549	301
Light and heat	6,533	5,744
Repairs and maintenance	30,627	1,604
Insurance	8,881	3,031
Caretaker and cleaning	961	1,795
Accountancy fees	1,002	960
Telephone & website costs	790	899
Postage, printing and stationery	94	27
Licences and subscriptions	275	269
Sundries	305	194
Bank charges	181	188
Card fees	259	274
	<u>50,457</u>	<u>15,286</u>
 <b>Other expenditure</b>		
Loss on disposal of tangible fixed assets held for charity's own use	<u>1</u>	<u>—</u>
 <b>Total expenditure</b>	<u>57,352</u>	<u>22,256</u>
 <b>Net income</b>	<u>5,201</u>	<u>4,455</u>

# Cymdeithas Ddrama Llangefni

## Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2025

	2025 £	2024 £
<b>Costs of other trading activities</b>		
<b>Bar</b>		
Bar opening stock	300	—
Bar purchases	2,098	3,003
Bar closing stock	(150)	(300)
	<u>2,248</u>	<u>2,703</u>
<b>Productions</b>		
Productions direct costs	4,609	3,282
Advertising	37	125
Youth Theatre	—	860
	<u>4,646</u>	<u>4,267</u>
<b>Costs of other trading activities</b>	<u>6,894</u>	<u>6,970</u>
<b>Expenditure on charitable activities</b>		
<b>Governance costs</b>		
Rates & water	549	301
Light & heat	6,533	5,744
Repairs & maintenance	30,627	1,604
Insurance	8,881	3,031
Caretaker and cleaning	961	1,795
Accountancy fees	1,002	960
Telephone & website costs	790	899
Postage, printing and stationery	94	27
Licences and subscriptions	275	269
Sundries	305	194
Bank charges	181	188
Card fees	259	274
	<u>50,457</u>	<u>15,286</u>
<b>Expenditure on charitable activities</b>	<u>50,457</u>	<u>15,286</u>