

Bangor Drama Club Ltd

Northern Ireland · Charity number 103977

Details

Known as	Bangor Drama Club
Status	Received
Registered	2015-12-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Bangor Drama Club 1A Hamilton Road Bangor BT20 4JP BT20 4JP
Phone	07765336943
Email	bangordramaclub@gmail.com
Website	www.bangordramaclub.com

Activities

Purposes: The Company is the successor of the unincorporated charity known as Bangor Drama Club and will take over the assets and liabilities of the said unincorporated charity which can legally be vested in the Company, including property vested in the corporate body The Trustees of Bangor Drama Club. The Company's objects ("Objects") are specifically restricted to the following: (a) to educate and promote public participation in and appreciation of the arts, and more particularly (but not limited to) the performing arts of theatre and drama, and to provide workshops in theatre and drama, theatrical productions and public performances and; (b) to manage a theatre in Bangor, County Down, which provides facilities for education, recreation and leisure time occupation in the interests of social welfare, with the object of improving the conditions of life of the public at large.

What the charity does: The advancement of education, The advancement of the arts, culture, heritage or science, Other charitable purposes

How the charity works: Arts, Education/training, Sport/recreation

Who the charity helps: Adult training, General public, Older people, Parents, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£53,742	£60,998	£0	1

Trustees

Name	Role	Appointed
Lisa Morrow		
Mrs Clare Greer		
Mrs Janet Clements		
Mrs Laura Dunne		
Ms Heather Davidson		
Ms Tanya Turnbull		

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Accounts

Stephen Bowman Associates

Accountants & Business Consultants

Unit 3 Saba Park, 16 Balloo Avenue, Bangor, BT19 7QT, Tel: 02891 459455

Principal Associate: Dr. S.D. Bowman BA MSc(Acc) MBA DBA FAIA FFA

Bangor Drama Club Ltd

Financial Statements

Year Ended 31 March 2025.

Bangor Drama Club Ltd
Financial Statements for the year ended 31 March 2025.

Income & Expenditure Account

2025
£

Unrestricted - Income (ex vat)

Subscriptions	2,825
Donations	10
Hall hire	27,893
Production income	13,129
Bar Profit	3,530
Misc	355
Grants	6,000
	53,742

Unrestricted - expenditure (ex vat)

Insurances	1,576
Water rates	235
Light & heat	2,417
Telephone	439
Building repairs & renewals	8,189
Bank fees	301
Advertising, stationery & printing	1,050
Secretarial expenses	36
Administration wages	9,603
Licenses	1,164
Rental storage costs	400
Course fees	380
Accountancy & legal fees	898
Production expenses	4,379
Hall hire expenses	16,199
Depreciation	13,734
	60,998

Surplus (Deficit)

(7,256)

Bangor Drama Club Ltd
Financial Statements for the year ended 31 March 2025.

Balance Sheet as at 31 March 2025.

	2025
	£
Fixed assets	
Tangible Assets	
Building cost	314,409
Equipment	56,675
Equipment Additions	11,998
	383,082
Depreciation as at 01/04/2024	35,828
Charge for the year	13,734
	49,562
Depreciation as at 31/03/2025	49,562
Total Fixed Assets	333,520
Current assets	
Debtors - VAT	48
Stocks	602
Cash at bank and in hand	6,812
	7,462
Creditors : amounts due within one year	
Accruals	1,319
	1,319
Creditors : amounts due after more than one year	-
	1,319
Total assets	339,664
Charity funds	
Unrestricted funds	339,664
Total funds	339,664

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Accounts

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

Contents

	Page
Officers' Annual Report	3
Statement of directors' responsibilities	10
Method of preparation	11
Independent Examiner's Report	12
<i>Funds Statements:-</i>	
Statement of Financial Activities	14
Statement of Financial Activities - Prior Year statement	15
Statement of total recognised gains and losses	16
Resources applied towards fixed assets for Charity use	17
Movements in funds	18
Income and Expenditure account	19
Balance sheet	20
Notes to the accounts	21

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 Ievers
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 Ievers
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:-

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

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.

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

Laura Dunne
Chair, Director and Trustee

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.

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 £
Income & Endowments from:					
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	-	-	-	-
Total income	A	38,076	-	38,076	31,281
Expenditure on:					
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	-	-	-	-
Total expenditure	B	49,371	-	49,371	41,062
Net gains on investments	B4	-	-	-	-
Net income for the period		(11,294)	-	(11,294)	(9,781)
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(11,294)	-	(11,294)	(9,781)
Other recognised gains/(losses)					
Net gains on revaluation of fixed assets	D1	-	-	-	0
Net actuarial gains on defined pension schemes	D2	-	-	-	-
Costs of fundamental revaluation	D3	-	-	-	-
Extraordinary items	D3	-	-	-	-
Net movement in funds		(11,294)	-	(11,294)	(9,781)
Reconciliation of funds:-	E				
Total funds brought forward		358,214	-	358,214	367,995
Total funds carried forward		346,920	-	346,920	358,214

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

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

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

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

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

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

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

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

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'.

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

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 £
Income		
Income from operations	38,076	31,281
Gross income in the period before exceptional items	38,076	31,281
Gross income in the period including exceptional items	38,076	31,281
Expenditure		
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	-
Total expenditure in the period	49,371	41,062
Extraordinary items	-	-
Net income before tax in the financial period	(11,294)	(9,781)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	(11,294)	21,699
Gift Aid donations made	-	1,271
Retained surplus for the period	(11,294)	22,970

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

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
---------------------	--------------------

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.

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.

4 Income attributable to outside the UK	2024	2023
Income attributable to geographical markets outside the UK	0.0%	0.0%

5 Net surplus before tax in the financial period

	2024	2023
	£	£
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	-	-

6 Taxation	2024	2023
	£	£
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

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

Freehold land and buildings included above:

	2024 £	2023 £
Historical cost	314,409	314,409

12 Debtors

	2024 £	2023 £
Other debtors	-	-
	-	-

13 Creditors: amounts falling due within one year

	2024 £	2024 £
Accruals	600	550
Other creditors	225	753
	825	1,303

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

At 31 March 2024	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)
	346,920	-	-	346,920
At 1 April 2023	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)
	358,214	-	-	358,214

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	Transfers between funds in 2024	Funds carried forward to 2024
	£	See Note 21	See Note 0	£
		£	£	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	358,214	(11,294)	-	346,920
Total unrestricted and designated funds	358,214	(11,294)	-	346,920
Total charity funds	358,214	(11,294)	-	346,920

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

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
Total direct spending	B2a 15,854	-	15,854

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	-	-
Total charitable trading costs	B2b 345	-	-

25 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Premises Expenses			
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
Administrative overheads			
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
Professional fees paid to advisors other than the auditor or examiner			
Legal fees	4,317	-	4,317
Financial costs			
Bank charges	318	-	318
Depreciation & Amortisation in total for the period	11,335	-	11,335
Support costs before reallocation	28,228	-	28,228
Total support costs	B2d 28,228	-	28,228

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
Total Governance costs	B2e	720	-	720

27 Total Charitable expenditure

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

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
Non charity expenditure	B3b	4,223	-	4,223

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
Total other expenditure	B3	4,223	-	4,223

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 classssified by activity and not by conventional nominal descriptions.

30 Analysis of income by activity

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

31 Analysis of charitable expenditure by activity

Activity	Direct costs 2024 £	Support costs 2024 £	Grant funding of activities 2024 £	Total 2024 £
Theatrical performances				
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
Total Theatrical performances	16,199	28,228	-	44,428

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
Total charitable expenditure	16,199	28,948	-	45,148

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

33 Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Theatrical performances	720	11,653	-	16,576
Grand Total	720	11,653	-	16,576

34 Analysis of non charitable expenditure by activity

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

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Annual report

TRUSTEES REPORT BANGOR DRAMA CLUB LTD

Charity No NIC103977

OVERVIEW OF THE CHARITY

Bangor Drama Club Ltd is an amateur drama club registered with the Charity Commission of Northern Ireland. The club was founded in 1935 and operates to provide leisure time facilities in the interest of social welfare, focusing on the dramatic arts. It runs a theatre and studio space called Studio 1A in Hamilton Road in Bangor which it utilises itself and also rents out to other organisations.

OBJECTIVES AND ACTIVITIES

Bangor Drama Club Ltd aims to educate and promote public participation and appreciation of the arts particularly the performing arts, as well as to provide workshops in theatre and drama, and to offer regular theatrical productions.

It also manages a theatre in Bangor providing facilities for performance, education, recreation and leisure time in the interests of social welfare with the object of enriching the lives of those in the local community and beyond.

The club meets on Thursday nights from September to May. It provides public performances of plays.

During the period under review the following plays were performed by the club:

Red Roses and Petrol by Joseph O'Connor (in April 2023)

The Game's Afoot by Ken Ludwig (in April 2024)

The Prof by Michael Levens (in June 2024)

During the period under review the theatre facilities were used by other drama groups and community organisations for their cultural activities for example:

Community Choir for rehearsals;

Mike Donaghy Music School;
Meetings of the Humanist Society;
Meetings of U3A (University of the Third Age);
2nd Skin Theatre Company for their pantomime;
Fleetwood Dreams Musical Evening;
Meetings of the Alliance Party;
Japan Society of Northern Ireland;
Drama Education for young people with the Class Act Drama Academy
end of year show

There was a summer season with full-length productions performed by a number of local drama clubs.

We also hosted a One Act Drama Festival which spanned three evenings and included entries from Amateur Drama companies from Northern Ireland and the Republic of Ireland.

ACHIEVEMENTS AND PERFORMANCE

The club continues to enjoy a healthy membership and is open to everyone aged 18 and over to join.

During the period under review the club staged 3 productions: Red Roses and Petrol ,The Games Afoot and The Prof. All of these productions were very well received by our audiences, enhancing cultural engagement with the community.

The club worked with its members to introduce them to new plays and to develop their acting, directing, writing and technical theatre skills.

FINANCIAL REVIEW

The club's primary sources of income include membership fees, ticket sales for performances and occasional grants or donations. The premises are licensed but the bar is open for public performances only. The club's expenses were chiefly related to the production costs and maintenance of the theatre. No trustees received remuneration payments or benefits from the charity.

Overall the Club maintains a stable financial position with funds being used to support operational costs and future productions.

GOVERNANCE AND MANAGEMENT

The club is managed by a board of trustees all serving on a voluntary basis.

The trustees meet regularly to review the club's operations, plan future activities and ensure compliance with charitable objectives and legal responsibilities. All trustees are aware of their duties under charity law

including the need to act in the best interests of the charity, manage conflicts of interest and adhere to financial reporting requirements.

PUBLIC BENEFIT STATEMENT

The Club provides significant public benefit by offering affordable access to cultural activities, educational opportunities in the arts and a platform for community interaction and development. This contributes to social welfare by enriching community life through arts participation.

RISK MANAGEMENT

The Trustees have identified the key risks to be financial sustainability, maintaining membership numbers and ensuring the safety and accessibility of the theatre space. The Trustees will mitigate these risks through regular financial reviews, community engagement initiatives and adherence to health and safety standards.

FUTURE PLANS

The club are currently discussing the viability of a Junior Drama Club, We aim to expand it's educational outreach through taking plays to schools, increasing the variety of performances (to include more diverse genres, ensuring broad appeal and inclusivity).

We are continuing to seek funding opportunities to support new initiatives and maintain the facility.

We also aim to support other charities through our endeavours: this year we will be working in conjunction with OGCancerNI.

CONCLUSION

Bangor Drama Club Ltd remains committed to it's mission of advancing the arts within the community ensuring that drama and theatre are accessible, educational and enriching. We thank all of our members, volunteers and the general public for their continued support

Approved by the Trustees on 09 January 2025

SIGNED.

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Annual return

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

Contents

	Page
Officers' Annual Report	3
Statement of directors' responsibilities	10
Method of preparation	11
Independent Examiner's Report	12
<i>Funds Statements:-</i>	
Statement of Financial Activities	14
Statement of Financial Activities - Prior Year statement	15
Statement of total recognised gains and losses	16
Resources applied towards fixed assets for Charity use	17
Movements in funds	18
Income and Expenditure account	19
Balance sheet	20
Notes to the accounts	21

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 Ievers
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 Ievers
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:-

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

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.

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

Laura Dunne
Chair, Director and Trustee

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.

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 £
Income & Endowments from:					
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	-	-	-	-
Total income	A	38,076	-	38,076	31,281
Expenditure on:					
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	-	-	-	-
Total expenditure	B	49,371	-	49,371	41,062
Net gains on investments	B4	-	-	-	-
Net income for the period		(11,294)	-	(11,294)	(9,781)
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(11,294)	-	(11,294)	(9,781)
Other recognised gains/(losses)					
Net gains on revaluation of fixed assets	D1	-	-	-	0
Net actuarial gains on defined pension schemes	D2	-	-	-	-
Costs of fundamental revaluation	D3	-	-	-	-
Extraordinary items	D3	-	-	-	-
Net movement in funds		(11,294)	-	(11,294)	(9,781)
Reconciliation of funds:-	E				
Total funds brought forward		358,214	-	358,214	367,995
Total funds carried forward		346,920	-	346,920	358,214

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

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

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

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

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

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

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

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

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'.

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

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 £
Income		
Income from operations	38,076	31,281
Gross income in the period before exceptional items	38,076	31,281
Gross income in the period including exceptional items	38,076	31,281
Expenditure		
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	-
Total expenditure in the period	49,371	41,062
Extraordinary items	-	-
Net income before tax in the financial period	(11,294)	(9,781)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	(11,294)	21,699
Gift Aid donations made	-	1,271
Retained surplus for the period	(11,294)	22,970

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

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
---------------------	--------------------

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.

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.

4 Income attributable to outside the UK	2024	2023
Income attributable to geographical markets outside the UK	0.0%	0.0%

5 Net surplus before tax in the financial period

	2024	2023
	£	£
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	-	-

6 Taxation	2024	2023
	£	£
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

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

Freehold land and buildings included above:

	2024 £	2023 £
Historical cost	314,409	314,409

12 Debtors

	2024 £	2023 £
Other debtors	-	-
	-	-

13 Creditors: amounts falling due within one year

	2024 £	2024 £
Accruals	600	550
Other creditors	225	753
	825	1,303

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)
	346,920	-	-	346,920
<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)
	358,214	-	-	358,214

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
Total unrestricted and designated funds	358,214	(11,294)	-	346,920
Total charity funds	358,214	(11,294)	-	346,920

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
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	38,076	49,371	-	(11,294)
	38,076	49,371	-	(11,294)

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

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
Total direct spending	B2a 15,854	-	15,854

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	-	-
Total charitable trading costs	B2b 345	-	-

25 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Premises Expenses			
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
Administrative overheads			
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
Professional fees paid to advisors other than the auditor or examiner			
Legal fees	4,317	-	4,317
Financial costs			
Bank charges	318	-	318
Depreciation & Amortisation in total for the period	11,335	-	11,335
Support costs before reallocation	28,228	-	28,228
Total support costs	B2d 28,228	-	28,228

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
Total Governance costs	B2e	720	-	720

27 Total Charitable expenditure

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

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
Non charity expenditure	B3b	4,223	-	4,223

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
Total other expenditure	B3	4,223	-	4,223

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 classssified by activity and not by conventional nominal descriptions.

30 Analysis of income by activity

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

31 Analysis of charitable expenditure by activity

Activity	Direct costs 2024 £	Support costs 2024 £	Grant funding of activities 2024 £	Total 2024 £
Theatrical performances				
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
Total Theatrical performances	16,199	28,228	-	44,428

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
Total charitable expenditure	16,199	28,948	-	45,148

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

33 Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Theatrical performances	720	11,653	-	16,576
Grand Total	720	11,653	-	16,576

34 Analysis of non charitable expenditure by activity

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

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Accounts

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2022 to 31 March 2023

The Officers present their Report and Accounts for the period ended 31 March 2023, 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 2022 to 31 March 2023

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:-

Dr Robert Timothy Campbell (Chair)

Daniel Doyle

Laura Dunne

Michael levers

Eleanor Miskely

The following persons served as Officers during the period ended 31 March 2023 :-

Dr Robert Timothy Campbell (Chair)

Daniel Doyle

Laura Dunne

Michael levers

Eleanor Miskely

Claire Greer

Rachel Leacock

Shirley Millar

Lisa Semple

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2022 to 31 March 2023

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 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 and 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.

The charity completed renovations to maintain the fabric and appearance of the theatre, including developing a bar area and dedicated ticket office.

Additionally, the club launched its Archive display in Bangor Museum in June 22.

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 2022 to 31 March 2023

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

Bangor Drama Club has engaged in a range of measures to maintain the fabric and appearance of the theatre, currently pursuing development of the foyer to include a bar and provision of a bar licence, along with adaptation of the kitchen area to create a dedicated ticket office, thereby releasing space for public congregation and social engagement. The club additionally launched its Archive display in Bangor Museum in June 22.

The local community and visiting organisations have increasingly made use of the theatrical facilities for the public benefit by a factor of approximately 500%, compared to the previous year's emergence from the most stringent Covid-19 restrictions. Specifically, this past year, the theatre has hosted:

- Visiting theatre companies: the Isosceles Theatre Company (April 22); the Up To High Doh end-of-year show (June 22); Ad Hoc Theatre Company (October 22); Fortwilliam Musical Society (November 22); Image Musical Theatre (November 22 and January 23); Terra Nova (March 23);
- Drama education for young people, with the Class Act Drama Academy end-of-year show (June 22);
- Bangor Drama Club's regular readings, along with their own productions: God of Carnage (June 22); Calendar Girls (November 22); Red Roses and Petrol (April 23);
- Bangor's Summer Theatre Festival, with participation from Bangor Abbey Players, Barts Players, 2nd Skin, Rosemary Drama Group, Brunswick Productions, Hollywood Players and Theatre 3;
- Community Choir rehearsals, with weekly classes every Monday evening, which began in August 22;
- The Aspects Festival (September 22);
- Bangor Full Length Drama Festival (March 23);
- Monthly meetings of North Down U3A;
- Meetings of the Alliance Party of Northern Ireland; the Japan Society of Northern Ireland; the MacMillan Coffee morning; Bangor Usquebaugh;
- Presentations for cultural development and community education: a Life drawing class with Sam Finnegan; unveiling of the Blue Plaque for Colin Blakeley by Bangor Historical Society; Halloween storytelling; the author, Tony McAuley; Rosie Phelan's actors' workshop; Andrea Montgomery's directors' workshop; a Life drawing class with Sam Finnegan
- Social events: the Inter-clubs quiz; showings of NT Live.

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2022 to 31 March 2023**The main achievements and performance of the charity during the period continued**

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.

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2022 to 31 March 2023

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 2022 to 31 March 2023

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 2023

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:-

	2023	2022
	£	£
Net income	31,281	49,202
Unrestricted Revenue Funds available for the general purposes of the charity	(9,781)	22,970
Total Unrestricted Funds	(9,781)	22,970
Total Restricted Funds	-	-
Total Funds	(9,781)	22,970

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2022 to 31 March 2023

Financial review of the position at the reporting date, 31 March 2023

The charity's net loss was £9,781.

Despite this loss, 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.

Stephen Bowman
Member of The Institute of Financial 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 2022 to 31 March 2023

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 2022 to 31 March 2023**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 14 to 22.

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

Dr Timothy Campbell

Chair, Director and Trustee

Report of the Independent Examiner to the Officers of the charitable company on the accounts for the period ended 31 March 2023

I report on the financial statements of the charitable company on pages 12 to 18 for the period ended 31 March 2023 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 19.

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

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 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;

Stephen Bowman - Independent Examiner

The Institute of Financial Accountants

Suite 3
16 Balloo Avenue
Bangor
County Down
BT19 7QT

This report was signed on

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2023

Statement of Financial Activities (including the Income & Expenditure Account for the period from 1 April 2022 to 31 March 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	7,075	-	7,075	42,623
Charitable activities	A2	24,206	-	24,206	6,579
Other trading activities	A3	-	-	-	-
Investments	A4	-	-	-	-
Other	A5	-	-	-	-
Total income	A	31,281	-	31,281	49,202
Expenditure on:					
Raising funds	B1	-	-	-	-
Charitable activities	B2	41,062	-	41,062	26,232
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Total expenditure	B	41,062	-	41,062	26,232
Net gains on investments	B4	-	-	-	-
Net income for the period		(9,781)	-	(9,781)	22,970
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(9,781)	-	(9,781)	22,970
Other recognised gains/(losses)					
Net gains on revaluation of fixed assets	D1	-	-	-	-
Net actuarial gains on defined	D2	-	-	-	0
Costs of fundamental	D3	-	-	-	-
Extraordinary items	D3	-	-	-	-
Net movement in funds		(9,781)	-	(9,781)	22,970
Reconciliation of funds:-	E				
Total funds brought forward		367,995	-	367,995	345,025
Total funds carried forward		358,214	-	358,214	367,995

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 22 to 30 form an integral part of these accounts.

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	42,623	-	42,623
Charitable activities	A2	6,579	-	6,579
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	49,202	-	49,202
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	26,232	-	26,232
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	26,232	-	26,232
Net gains on investments	B4	-	-	-
Net income for the period		22,970	-	22,970
Transfers between funds	C	-	-	-
Net income after transfers		22,970	-	22,970
Other recognised gains/(losses)				
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined	D2	-	-	-
Costs of fundamental	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		22,970	-	22,970
Reconciliation of funds:-				
Total funds brought forward	E	345,025	-	345,025
Total funds carried forward		367,995	-	367,995

All activities derive from continuing operations

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2023

Statement of Total Recognised Gains and Losses for the period from 1 April 2022 to 31 March 2023

	2023	2022
	£	£
Surplus for the period		
Net excess of income over expenditure from operations before tax / (excess of expenditure over income)	(9,781)	22,970
<i>Income from operations before tax in the Statement of Financial Activities</i>	(9,781)	22,970
<i>Surplus / (defecit) as shown in the Income and Expenditure account</i>	(9,781)	22,970
Net Movement in funds before taxation	(9,781)	22,970
Taxation arising in the period	-	-
Funds generated in the year as shown on Statement of Financial Activities	(9,781)	22,970

The notes attached on pages 22 to 30 form an integral part of these accounts.

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2023

Resources applied in the period ended 31 March 2023

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(9,781)	22,970
Resources applied on functional fixed assets	-	
Net resources available to fund charitable activities	(9,781)	22,970

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

The notes attached on pages 22 to 30 form an integral part of these accounts.

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2023

Movements in revenue and capital funds for the period from 1 April 2022 to 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	367,995	-	367,995	345,025
Recognised gains and losses before transfers	(9,781)	-	(9,781)	22,970
	358,214	-	358,214	367,995
(From)/To unrestricted revenue funds		-		-
Closing revenue funds	358,214	-	358,214	367,995
Fixed asset funds	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April 2021	-		-	-
Transfer (to)/from revenue funds	-		-	-
At 31 March 2023	-	-	-	-

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'.

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	358,214	-	358,214	367,995
Total funds	358,214	-	358,214	367,995

The notes attached on pages 22 to 30 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**

	2023 £	2022 £
Income		
Income from <i>The financial position of the charity at 31 March 2023 and comparatives for the</i>	31,281	47,931
Gross income in the period before exceptional items	31,281	47,931
Gross income in the period including exceptional items	31,281	47,931
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	29,583	15,254
Depreciation and amortisation	10,869	10,478
Governance costs	610	500
Total expenditure in the period	41,062	26,232
Extraordinary items	-	-
Net income before tax in the financial period	(9,781)	21,699
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	(9,781)	21,699
Gift Aid donations made	-	1,271
Retained surplus for the period	(9,781)	22,970

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

The notes attached on pages 20 to 30 form an integral part of these accounts.

Bangor Drama Club Ltd - Balance Sheet as at 31 March 2023

		SORP		
	Note	Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	11	A2	344,260	353,175
Total fixed assets			<u>344,260</u>	<u>353,175</u>
Current assets		B		
Debtors	12	B2	-	4,672
Cash at bank and in hand		B4	15,257	10,648
Total current assets			<u>15,257</u>	<u>15,320</u>
Creditors: amounts falling due within one year	13	C1	<u>(1,303)</u>	<u>(500)</u>
Net current assets			13,954	14,820
Net assets less current liabilities			<u>358,214</u>	<u>367,995</u>
Net assets			<u>358,214</u>	<u>367,995</u>
The total net assets of the charity			<u>358,214</u>	<u>367,995</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	358,214	367,995
Total charity funds			<u>358,214</u>	<u>367,995</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.

Dr Michael levers

Trustee

Approved by the board of trustees on 25 May 2023

The notes attached on pages 20 to 30 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.

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
---------------------	--------------------

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 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:-

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.

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.

4 Income attributable to outside the UK	2023	2022
Income attributable to geographical markets outside the UK	0.0%	0.0%

5 Net surplus before tax in the financial period	2023	2022
	£	£

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

Depreciation of owned fixed assets	10,869	10,478
	<u>10,869</u>	<u>10,478</u>

Number of trustees to whom benefits accrued under money purchase pension schemes	-	-
--	---	---

6 Taxation	2023	2022
	£	£
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 from 12 to some in their 90s but the contributions of all these volunteers is invaluable

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.

11 Tangible fixed assets

	Land and Buildings £	Plant & Machinery £	Motor Vehicles £	Total £
Cost				
At 1 April 2021	314,409	52,390	-	366,799
Additions		1,954	-	1,954
At 31 March 2023	314,409	54,344	-	368,753
Depreciation				
At 1 April 2021	-	13,624	-	13,624
Charge for the period	-	10,869	-	10,869
At 31 March 2023	-	24,493	-	24,493
Net book value				
At 31 March 2023	314,409	29,851	-	344,260
At 1 April 2022	314,409	38,766	-	353,175

Freehold land and buildings included above:

	2023 £	2022 £
Historical cost	314,409	314,409

12 Debtors

	2023 £	2022 £
Other debtors	-	4,672
	-	4,672

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	550	500
Other creditors	753	-
	1,303	500

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

<i>At 31 March 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)
	358,214	-	-	358,214
<i>At 1 April 2022</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	353,175	-	-	353,175
Current Assets	15,320	-	-	15,320
Current Liabilities	(500)	-	-	(500)
	367,995	-	-	367,995

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

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 21 £	Transfers between funds in 2023 See Note 0 £	Funds carried forward to 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	367,995	(9,781)	-	358,214
Total unrestricted and designated funds	367,995	(9,781)	-	358,214
Total charity funds	367,995	(9,781)	-	358,214

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	31,281	41,062	-	(9,781)
	31,281	41,062	-	(9,781)

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.

Detailed analysis of income and expenditure for the period from 1 April 2022 to 31 March 2023 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 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Donations and gifts from individuals			
Small donations individually less than £1000	-	-	-
Gift aid on donations	-	-	-
Total donations and gifts from individuals	-	-	-
Revenue grants from government and public bodies			
Small grants individually less than £1000	-	-	-
Ards & North Down Borough Council	3,760	-	3,760
Total public sector revenue grants	3,760	-	3,760
Capital grants from government and public bodies			
	-	-	-
Total public sector capital grants	3,760	-	3,760
Membership subscriptions as donations	3,315	-	3,315
Total Donations and Legacies A1	7,075	-	7,075

20 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Primary purpose and ancillary trading			
Sale of goods and services in accordance with the charity's objects	438	-	438
Ticket Sales from performance of plays	19,810	-	19,810
Letting of property for charitable purposes	3,958	-	3,958
Total Primary purpose and ancillary	24,206	-	24,206

21 Total Income from charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
The financial statements are set out on pages 12 to 20.			
Total income from charitable trading	24,206	-	24,206
Total Charitable income from funders	-	-	-
Total from charitable activities A2	24,206	-	24,206

Detailed analysis of income and expenditure for the period from 1 April 2022 to 31 March 2023 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Cost of goods and equipment for performance of plays	10,469	-	10,469
Donations	504	-	504
Professional Indemnity insurance	1,672	-	1,672
Total direct spending	12,645	-	12,645

23 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Cost of production of publication for sale	110	-	110
Total charitable trading costs	110	-	110

24 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Employee costs not included in direct costs			
Salaries - Administrative staff	2,893	-	2,893
Premises Expenses			
Rent payable under operating leases	1,880	-	1,880
Rates and water charges	291	-	291
Light heat and power	3,907	-	3,907
Cleaning and waste management	1,248	-	1,248
Premises repairs, renewals and maintenance	3,129	-	3,129
Administrative overheads			
Telephone, fax and internet	396	-	396
Membership subscriptions	152	-	152
Software licences and expenses	84	-	84
Advertising and marketing	844	-	844
Sundry expenses	301	-	301
Secretarial expenses	892	-	892
Financial costs			
Bank charges	436	-	436
Depreciation & Amortisation in total for the	10,869	-	10,869
Support costs before reallocation	27,323	-	27,323
Total support costs	27,323	-	27,323

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

Detailed analysis of income and expenditure for the period from 1 April 2021 to 31 March 2022 as required by the SORP 2015

25 Other Expenditure - Governance costs

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Independent Examiner's fees		610	-	610
Companies House costs		375	-	375
Total Governance costs	B2e	985	-	985

26 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Total direct spending	B2a	12,645	-	5,443
Total charitable trading costs	B2b	110	-	2,005
Total grantmaking costs	B2c	-	-	-
Total support costs	B2d	27,323	-	18,271
Total Governance costs	B2e	985	-	513
Total charitable expenditure	B2	41,062	-	26,232

Activity analysis of Income and expenditure for the for the period from 1 April 2022 to 31 March 2023

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

27 Analysis of income by activity

	SOFA ref	2023 £
Activity		
Income from charitable activities		
Theatrical performances		19,810
Property letting		3,958
Sales of books		438
Total Income from charitable activities	A2	24,206
Summary of Total Income, including the items above		
Charitable activities	A2	24,206
Donations & Legacies	A1	7,075
Total income as shown in the SOFA	A	31,281
Categories of income		
Income from exchange transactions		31,281
		31,281

28 Analysis of charitable expenditure by activity

	Direct costs	Support costs	Grant funding of activities	Total
Activity	2023 £	2023 £	2023 £	2023 £
Theatrical performances				
Direct costs	12,645	-	-	12,645
Employee costs not included in direct costs	-	2,893	-	2,893
Premises expenses	-	10,455	-	10,455
Administrative overheads	-	2,669	-	2,669
Financial costs	-	11,305	-	11,305
Total Theatrical performances	12,645	27,323	-	39,967
Sale of books				
Direct costs	110	-	-	110
Total Sale of Books	110	-	-	110

Activity analysis of Income and expenditure for the for the period from 1 April 2022 to 31 March 2023

29 Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2023	2023	2023	2023
	£	£	£	£
Total Theatrical Performances	12,645	27,323	-	39,967
Total Sale of Books	110	-	-	110
Total Governance costs as detailed in Note 25	-	985	-	985
Total charitable expenditure	12,754	28,308	-	41,062

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

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 35

30 Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads
Theatrical performances	985	11,305	-	16,018
Other charitable activities	-	-	-	-
Grand Total	985	11,305	-	16,018

The financial statements are set out on pages 13 to 19.

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Annual report

The main activities, achievements and performance of the charity during the period, in relation to the purposes set out in the governing document, and to further the charity's purpose for the public benefit.

Bangor Drama Club has engaged in a range of measures to maintain the fabric and appearance of the theatre, currently pursuing development of the foyer to include a bar and provision of a bar licence, along with adaptation of the kitchen area to create a dedicated ticket office, thereby releasing space for public congregation and social engagement. The club additionally launched its Archive display Bangor Museum in June 22.

The local community and visiting organisations have increasingly made use of the theatrical facilities for the public benefit by a factor of approximately 500%, compared to the previous year's emergence from the most stringent Covid-19 restrictions. Specifically, this past year, the theatre has hosted:

- Visiting theatre companies: the Isosceles Theatre Company (April 22); the Up To High Doh end-of-year show (June 22); Ad Hoc theatre Company (October 22); Fortwilliam Musical Society (November 22); Image Musical Theatre (November 22 and January 23); Terra Nova (March 23);
- Drama education for young people, with the Class Act Drama Academy end-of-year show (June 22);
- Bangor Drama Club's regular readings, along with their own productions: God of Carnage (June 22); Calendar Girls (November 22); Red Roses and Petrol (April 23);
- Bangor's Summer Theatre Festival, with participation from Bangor Abbey Players, Barts Players, 2nd Skin, Rosemary Drama Group, Brunswick Productions, Holywood Players and Theatre 3;
- Community Choir rehearsals, with weekly classes every Monday evening, which began in August 22;
- The Aspects Festival (September 22);
- Bangor Full Length Drama Festival (March 23);
- Monthly meetings of North Down U3A;
- Meetings of the Alliance Party of Northern Ireland; the Japan Society of Northern Ireland; the MacMillan Coffee morning; Bangor Usquebaugh;
- Presentations for cultural development and community education: a Life drawing class with Sam Finnegan; unveiling of the Blue Plaque for Colin Blakeley by Bangor Historical Society; Halloween storytelling; the author, Tony McAuley; Rosie Phelan's actors' workshop; Andrea Montgomery's directors' workshop; a Life drawing class with Sam Finnegan
- Social events: the Inter-clubs quiz; showings of NT Live.

Bangor Drama Club Ltd

Northern Ireland - Charity number 103977

Annual return

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

Bangor Drama Club Ltd

Report and Accounts

31 March 2023

Bangor Drama Club Ltd

Report and accounts for the period ended 31 March 2023

Contents

	Page
Officers' Annual Report	1
Statement of directors' responsibilities	9
Method of preparation	10
Independent Examiner's Report	11
<i>Funds Statements:-</i>	
Statement of Financial Activities	13
Statement of Financial Activities - Prior Year statement	14
Statement of total recognised gains and losses	15
Resources applied towards fixed assets for Charity use	16
Movements in funds	17
Income and Expenditure account	18
Balance sheet	19
Notes to the accounts	20