

Scottish Charity No. SC030761

PALACE PLAYERS
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

PALACE PLAYERS

BUSINESS INFORMATION

| | |
|------------------|---|
| Accountants | A. J. B. Scholes Limited 8 Albert Street Kirkwall Orkney KW15 1HP |
| Business address | Orkney Arts Studio 90 Junction Road Kirkwall KW15 1AX |
| Bankers | The Royal Bank of Scotland PLC 1 Victoria Street Kirkwall Orkney KW15 1DP |

PALACE PLAYERS

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PALACE PLAYERS

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The committee members present their report and accounts for the year ended 30 September 2025.

Type of governing document

The charity was established under a written constitution. Palace Players Drama Club is registered with the Office of the Scottish Charity Regulator no. SC030761. The contact address is: Orkney Arts Studio, 90 Junction Road, Kirkwall, Orkney, KW15 1AX.

The trustees who served during the year were:

Shaun Tulloch

Erika Miller

Karen Scholes

Jane Harcus

Claire Slade

Eilidh Wilkinson

Jessica Sinclair

Louise Tait

Loolee Grant

Catherine Lyner

Chris Matthews

Sarah Gilmour

Graham Macdonald

Pat Presland

appointed Honorary Member 2 April 2025

Youth Reps :

Brooke Ward

resigned 2 April 2025

Annuska Thombre

appointed 2 April 2025

Trustee recruitment and appointment

All new trustees receive a formal induction, including being provided with relevant documents such as the charity's constitution and the most recent financial statements. An explanation is also provided of the obligations of the trustees, and the charity's administrative procedures and future plans and objectives.

Charitable purposes

The charity's objects are the encouragement of drama in Orkney, by productions, participation in drama festivals, workshops and conferences, and any other suitable means.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Summary of the main activities in relation to these objects

DEC 2024 saw the return for one weekend only of our highly popular escape room with a Christmas twist. The same air raid shelter was used as in the last escape room and decorated accordingly. The puzzles were rethought and the teams who came to try out new escape room all completed it within the time. Many thanks go to the team of Jane Marcus, Sarah Gilmour and Louise Tait who were instrumental in setting up and running the weekend along with other members of the committee who took shifts at manning the room. It was a huge success and one I hope we can repeat in the future.

SCDA 2025 saw a departure for the usual directing duo of Jane Marcus and Louise Tait due to injury. Luckily Cathy Lyner stepped into the breach at the last minute and managed to find a play suitable to be rehearsed with very short notice "Nightwalkers". This was our adult entry along with Palace Players youth team doing "Wolf 'N' the Hood". Although the youth team did not win the youth section, I think all those who took part enjoyed the experience and hopefully will be part of our next production. The adult team took the A.C Hunter cup for 3rd place and went on to Birnam in the divisional round. Sadly, we were not placed to go further but there were a lot of praise for the use of the paired back staging of just a ladder and the use of lighting and sound to create an excellent piece of Drama. Well done to all who were involved in this production.

YOUTH CLUB resumed in 2025 with Jessica Sinclair and Louise Tait heading up the team.

There was a healthy interest with some regular attendees as well as new faces and we were able to cap the numbers at 20. This term we only ran the junior club as a lot of the seniors had moved past the age to attend or had other commitments. Perhaps this is something to look at in the future. Toward the end of our second block of drama club we were joined by Sarah Gilmour who was a welcome addition to the team with new and fresh ideas for the groups. Although the club stopped due to Panto and SCDA commitments it is hoped that after Easter we will resume the sessions, and we must thank Jessica Sinclair Louise Tait and Sarah Gilmour for their time, energy and commitment to keeping the club going.

Aug 2025, the Pantomime production of Rumpelstiltskin by Graham Macdonald started production. This year we had the ambitious idea to write our own version of Rumpelstiltskin as there was nothing we liked in scripted form. With the talents of our very own Graham Macdonald who wrote the script and Chris Matthews and Louise Tait who edited and shaped the narrative, the homegrown Panto took shape. The new production team of Graham Macdonald, Louise Tait, Peter Stevenson and Claire Slade keep everyone busy over the winter in the lead up to an impressive run from 6th – 13th December in The Orkney Theatre. Pantomime 2025 was another huge success for the club with positive reviews and recommendations and a lot of fun had by all.

Commendations must go to the production team and cast who put on an epic show and one which was very profitable for the club. As part of the run, we put on a 'relaxed' performance as we had done in our last Pantomime in the Orkney Theatre. This year we couldn't engage the services of a signer but used low level lighting in the auditorium and took out the loud flashes and cannons at the end to help make the experience a less anxious one for the individuals in the audience with a variety of additional support needs. Although the audience was smaller than we had hoped, I feel we are offering a needed service to a wider section of our community, and we will continue learning ways be more inclusive in future productions.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

In 2025 Palace Players was caught up in a messy situation regarding our Hydro bill which had been wrongly calculated and no amount of us trying to get the electricity company to listen to sense was having any impact. We were forced into an impossible situation and like a lot of other people could see no way round it, other than to pay. With the help of Thaw and their expertise in dealing with similar situations we were able to sort out the mistake and retrieve the money. Steps have been implemented to make sure this does not happen again and thankfully our bills seem to be remaining at a more realistic level.

However, this is a critical time for Palace Players as it brings sharply into focus the costs a large building demands on the money the club generates through Panto and other fundraising ventures. A recent survey shows this building needs funding to remain viable for future Palace Players productions and uphold Ernie Donaldson's legacy. Establishing a vision and a plan for this should be a key focus for the next committee.

The programme for the year shows that the club is doing well and are in a good financial position thanks to the stewardship of our treasurer Karen. Thanks to her, and all the committee for their work over the year.

Review of financial position

The results are set out on pages 5 & 6. There was a deficit for the year of £6,766. The cash and bank balances at 30 September 2025 totalled £25,035 and total net assets of £24,524.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees and committee members consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk factors

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

On behalf of the board of trustees

Name: 
Trustee LOUISE TAIT

Dated: 4.3.2026

PALACE PLAYERS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PALACE PLAYERS DRAMA CLUB

I report on the accounts of the charity for the year ended 30 September 2025, which are set out on pages 5, 6 & 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ryan Allan FCCA
Chartered Certified Accountant
Independent Examiner

A. J. B. Scholes Limited
8 Albert Street
Kirkwall
Orkney

Dated: 04/03/2026

PALACE PLAYERS

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 30 SEPTEMBER 202

| | 30 September 2025 | 30 September 2024 |
|---|-----------------------|---------------------|
| Receipts | | |
| Membership subscriptions | 270 | 300 |
| Youth Drama Club | 195 | 308 |
| Hire of premises & costumes | - | 515 |
| Easy Fundraising | 39 | 17 |
| Escape rooms | 1,100 | 2,000 |
| Festive activities | - | 150 |
| Blue Door | 1,852 | - |
| Investment on savings | 1,183 | - |
| | <u>4,639</u> | <u>3,290</u> |
| Panto - 2023 | | |
| Income | | 39,957 |
| <u>Less</u> Expenses | <u>1,029</u> | <u>20,285</u> |
| | 3,610 | 19,672 |
| | | <u>22,962</u> |
| Payments for Charitable Activities | | |
| SCDA membership | 55 | 50 |
| SCDA One Act Plays | 2146 | 1,825 |
| <u>Less</u> Grant/Contribution | <u>753</u> | <u>600</u> |
| | 1,393 | 1,225 |
| Donations - SCDA Birsay | - | 200 |
| Insurance | 2,654 | 2,635 |
| Heat & light | 3,140 | 6,228 |
| Waste collection | - | 208 |
| Repairs & maintenance | 1,194 | 548 |
| Advertising | - | - |
| Pest control | 389 | 353 |
| 50th Anniversary Celebrations | - | 573 |
| Stationery | 82 | 103 |
| AGM expenses | 17 | 17 |
| Mic systems | - | 1,768 |
| Professional fees, building survey | 1,020 | - |
| Accountancy fee | 432 | 408 |
| | <u>10,376</u> | <u>14,316</u> |
| Surplus/(Deficit) for year | <u><u>(6,766)</u></u> | <u><u>8,646</u></u> |

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RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 30 SEPTEMBER 2025

Unrestricted Funds

| | 30 September 2025 | 30 September 2024 |
|----------------------------|-------------------|-------------------|
| Balance b/fwd | 30,810 | 22,164 |
| Surplus/(Deficit) for year | (6,766) | 8,646 |
| Balance c/fwd | <u>24,044</u> | <u>30,810</u> |

Restricted Funds

| | | |
|--|---------------|---------------|
| Mollie Lind Charitable Trust - bal b/fwd & c/fwd | <u>480</u> | <u>480</u> |
| | <u>24,524</u> | <u>31,290</u> |

PALACE PLAYERS

STATEMENT OF BALANCES AS AT 30 SEPTEMBER 2025

| | 30 September 2025 | 30 September 2024 |
|----------------------------|-------------------|-------------------|
| Fixed Assets | | |
| Tangible Assets | 5,489 | 5,489 |
| Current Assets | | |
| Cash at bank | 25,035 | 25,801 |
| Current Liabilities | | |
| Member loans | (6,000) | - |
| | <u>24,524</u> | <u>31,290</u> |
| Represented by | | |
| Unrestricted Reserves | 24,044 | 30,810 |
| Restricted Reserves | 480 | 480 |
| | <u>24,524</u> | <u>31,290</u> |

Approved by the trustees' and signed on their behalf

Name: *Louise Tank*
Trustee *LOUISE TANK*

Dated: *4-3-26*