

ANTONINE THEATRE GROUP
UNAUDITED FINANCIAL ACCOUNTS
FOR THE YEAR ENDED

31 MARCH 2025

SCOTTISH CHARITY NO: SC033292

CALDER COMPLIANCE AND CONSULTING
153 QUEEN STREET
FIRST FLOOR FRONT
GLASGOW
G1 3BJ

ANTONINE THEATRE GROUP

TRUSTEES' ANNUAL REPORT

YEAR TO 31 MARCH 2025

Objectives & Activities

The charity was established to promote the advancement of the Arts through the presentation of drama and musical productions for the benefit of community members. We encourage the use of the Theatre Building as a community resource for social, cultural and musical events.

Main Activities

The Fort Theatre is an inclusive performance venue, providing creative & supportive theatrical opportunities for young people and adults, an inspiring space for its resident companies, a welcoming atmosphere for guest performers, and high quality involving entertainment for the local community. To continue to develop our reputation and role as a creative performance venue in Bishopbriggs, building on 50 years of experience to create a firm foundation for the next 50 years. This will be achieved by:

- 1- Maintaining and developing the range of performance opportunities provided by the venue, while maintaining high quality standards.
- 2- Providing a supportive, inclusive environment for young people of all abilities, to learn and develop theatre skills, and nurture creativity.
- 3- Increasing the number of users of the theatre, including resident companies and external hires, and broadening the range and type of audiences served.
- 4- Developing the venue to maximise its potential to support its core activities and function more efficiently and effectively, while maintaining a reputation for friendliness and inclusivity.
- 5- Increasing income generation, through commercial activities and fundraising, to drive improvements to services and facilities.
- 6- Reviewing our systems and processes, identifying opportunities for improvements in terms of sustainable finance, robust H&S and ever increasing audience engagement.

Achievement & Performance

We have established a well known, high quality, engaging and inclusive amateur dramatics group, with improved health and wellbeing the main priority whilst learning through the arts.

We have a number of local businesses, performers and charities that we support with an affordable, safe and high tech venue to host.

We bring high end performances, music groups, children's entertainment and more to Bishopbriggs to make theatre accessible, affordable and inspiring to all.

We are pioneers in our autism friendly establishment initiatives and resources and provide excellent access for our disabled and special needs patrons.

Trustees

Date

3/6/25

ROBERT TENNANT
SUE ANDERSON
ROBERT TOMBE

**ANTONINE THEATRE GROUP
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the statement of financial activities including income and expenditure account for the year ended 31 March 2025 and balance sheet as at 31st March 2025.
Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
SC033292

Principle Address

Fort Theatre
Kenmure Avenue
Bishopbriggs
Glasgow
G64 2DW

Trustees

ROBERT TENNANT
SUE ANDERSON
ROBERT TOMBE

Independent Examiner

Bilal Butt
153 Queen Street
First Floor Front
Glasgow
G1 3BJ

Independent Examiner Details

Name	Bilal Butt
Qualification	ACCA
Membership Number	2379672

STRUCTURE, GOVERNANCE AND MANAGEMENT

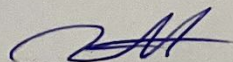
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an incorporated charity.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 3/6/25 and signed on its behalf by:



Trustee

ANTONINE THEATRE GROUP
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on the following pages.

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) (a) to (c) 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

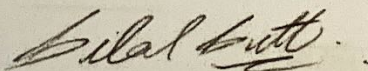
In the course of my examination, no matter has come to my attention.

Examiner Details

Date

03/06/2025

Bilal Butt
153 Queen Street
First Floor Front
Glasgow
G1 3BJ



ACCA 2379672

ANTONINE THEATRE GROUP
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Longterm Tangible Assets					
Plant & Equipment		21,203		27,034	
Office Equipment		1,015		1,354	
Fixtures & Fittings		6,941		3,840	
		<u>29,159</u>		<u>32,228</u>	
Current assets					
Stock		1,297		1,871	
Cash at Bank		30,237		32,720	
Cash In Hand		-		150	
		<u>31,534</u>		<u>34,741</u>	
Creditors: Amounts falling due within one year		-		-	
Net Assets			<u><u>60,693</u></u>		<u><u>66,969</u></u>
Reserves As at 01 April 2023				81,277	
Income Funds					
Restricted Funds at 31 March 2025	7	0		-10,943	
Unrestricted Funds at 31 March 2025		60,693		-3,365	
			<u><u>60,693</u></u>		<u><u>66,969</u></u>

ANTONINE THEATRE GROUP
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2025 Total Funds £	31/03/2024 Total Funds £
INCOMING RESOURCES					
Income from Charitable Activities					
Donations	2	31,302		31,302	34,929
Grants	3	3,120		3,120	-
	4		1,638	1,638	2,193
Total Incoming Resources		<u>34,422</u>	<u>1,638</u>	<u>36,060</u>	<u>37,122</u>
Expenditure on:					
Charitable Activities	5	<u>35,077</u>	<u>7,259</u>	<u>42,336</u>	<u>51,430</u>
Net income resources before transfer		-655	-5,621	-6,276	-14,308
Gross transfer between funds		(4,688)	4,688	-	-
Net income for the year/ Net movement in funds		-5,343	-933	-6,276	-14,308
Fund balances at 1 April 2024		<u>66,036</u>	<u>933</u>	<u>66,969</u>	<u>81,277</u>
Fund balances at 31 March 2025		<u>60,693</u>	<u>0</u>	<u>60,693</u>	<u>66,969</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ANTONINE THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Antonine Theatre Group is a Scottish Charitable Incorporated Organisation.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulation 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going Concern

At the time of approving financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming Resources

All income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting Policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities basis consistent with the use of resources.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Provisions for liabilities

The charity recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

1.8 Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant & Equipment	20% Straight Line Basis
Office Equipment	20% Straight Line Basis
Fixtures & Fittings	20% Straight Line Basis

ANTONINE THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 Income from Charitable Activities

	Unrestricted Funds	Unrestricted Funds
	2025	2024
	£	£
Bar Profit (Loss)	0	0
Bar Sales	8330	10500
Folk/Music Surplus	0	0
Gift Aid	0	0
Income - Drama	16115	17312
Lets & Hires	4227	5267
Membership Fee	2630	1850
Other Income	0	0
	<u>31302</u>	<u>34929</u>

3 Donations

	Unrestricted Funds	Unrestricted Funds
	2025	2024
	£	£
Donations	3,120	-
Local Authority Grants	-	-
Local Commercial Awards	-	-
	<u>3,120</u>	<u>-</u>

4 Grants

	Restricted Funds	Restricted Funds
	2025	2024
	£	£
Arnold Clark Foundation	-	0
EDC Autism Support Award	-	0
EDC Grant Received	1,638	0
Gift Aid	-	0
Grant	-	2193
Main Grant	-	0
National Lottery Award	-	0
STV Children Poverty Appeal Award	-	0
	<u>1,638</u>	<u>2,193</u>

ANTONINE THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable Activities

	Charitable Activities Unrestricted 2025 £	Charitable Activities Restricted 2025 £	Total 2025 £	Total 2024 £
Cost of Events - Drama & Special Needs		3,547	3,547	11926
Rent & Rates		3712	3,712	1210
Bar Purchases	4239		4,239	4223
License	530		530	473
Insurance	1,330		1,330	1261
Telephone	628		628	521
Utilities	5,370		5,370	4265
Administration	1,364		1,364	770
Advertising	-		-	217
Depreciation (See Note 8)	9,304		9,304	8058
Legal & Professional	1,404		1,404	0
Sundry Expenses	76		76	94
Cleaning	1,981		1,981	1920
Repairs & Maintenance	6,451		6,451	15469
Stationary	-		-	171
Membership/Subscription	-		-	30
Finance Charges	-		-	94
	<u>32,677</u>	<u>7,259</u>	<u>39,936</u>	<u>50702</u>
Share of Support & Governance Costs (See Note 6)	2400		2400	0
	<u>35,077</u>	<u>7,259</u>	<u>42,336</u>	<u>50,702</u>
Analysis by Fund				
Unrestricted Funds	35,077	-	35,077	21,096
Restricted Funds	-	7,259	7,259	5,529
	<u>35,077</u>	<u>7,259</u>	<u>42,336</u>	<u>26,625</u>

ANTONINE THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6 Support & Governance Costs

	Support Cost £	Governance Cost £	2025 £	2024 £
Consultancy fees		-	-	-
Accountancy fees		2,400	2,400	-
	<u>-</u>	<u>2,400</u>	<u>2,400</u>	<u>-</u>

ANTONINE THEATRE GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 01-Apr-24 £	Movement in funds Incoming resources £	Resources expended £	Transfers £	Balance at 31-Mar-25 £
Restricted Funds	933	1,638	-7,259	4688	0

8	Tangible Fixed Assets	Plant & Equipment £	Office Equipment £	Fixtures & Fittings £	Total £
	Cost				
	As at 01 April 2024	33,793	1,693	4,800	40,286
	Additions	1,159	-	5,076	6,235
	As at 31 March 2025	34,952	1,693	9,876	46,521
	Depreciation				
	As at 01 April 2024	6,759	339	960	8,058
	Charge for the year	6,990	339	1,975	9,304
		13,749	678	2,935	17,362
	Net Book Value				
	As at 31 March 2025	21,203	1,015	6,941	29,159
	As at 31 March 2024	27,034	1,354	3,840	32,228