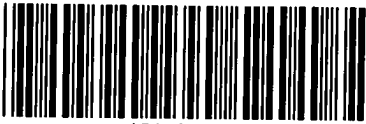


Company Registration Number - NI635055
The Charity Registration Number is :- 103977

Bangor Drama Club Ltd

Report and Accounts

31 March 2020

TUESDAY	
	JA605G6W
JNI	15/06/2021 #112
	COMPANIES HOUSE
FRIDAY	*JA5W0BXX*
JNI	04/06/2021 #62
	COMPANIES HOUSE
FRIDAY	*JA3H8PUA*
JNI	30/04/2021 #147
	COMPANIES HOUSE
WEDNESDAY	*JA1GSN8W*
JNI	31/03/2021 #7
	COMPANIES HOUSE

Bangor Drama Club Ltd

Report and accounts for the period ended 31 March 2020

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Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2019 to 31 March 2020

The Officers present their Report and Accounts for the period ended 31 March 2020, which also comprises the Directors' Report required by 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 2019 to 31 March 2020

The principal operating address, telephone number, email and web addresses of the charity are:-

1a Hamilton Road

Bangor, County Down

BT20 4JP

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:-

Clare Greer

Dennis Stewart Macneice

Leah Williamson

Lisa Jane Semple

Norman Ernest Adamson

Olive McDermott

Robert Timothy Campbell

Samuel Thompson

Sean Greer

Shirley Patricia Millar

Stephen William Murphie

The following persons served as Officers during the period ended 31 March 2020 :-

Aileen Elizabeth Tyney

Catherine Laura Ievers

Clare Greer

Dennis Stewart Macneice

Leah Williamson

Lisa Jane Semple

Margaret Frankhilde Mottram

Norman Ernest Adamson

Olive McDermott

Patrick Nigel Grimshaw

Robert Timothy Campbell

Samuel Martin King

Samuel Thompson

Sean Greer

Shannon Louise Irwin

Shirley Patricia Millar

Stephen William Murphie

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2019 to 31 March 2020

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 club. 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, although these activities ceased in March 2020 due to restrictions related to the SARS-CoV-2 global pandemic. 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 from April to May 2019 and September to March 2020 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 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 2019 to 31 March 2020

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

Bangor Drama Club was having one of its most successful years to date until the current outbreak of COVID-19 brought all activity to an abrupt halt in mid-March 2020. True to its charitable aims of educating and promoting public participation in and appreciation of the arts through workshops, theatrical productions and public performances by managing Studio 1A in Bangor the Club undertook a wide range of shows aimed at engaging with a diverse cross-section of the local community, including visitors to the town, with added economic and cultural benefits for all.

Touring productions by Isosceles Theatre Company of "The strange case of Dr. Jekyll & Mr. Hyde" and Holywood Players "Pizazz" by Hugh Leonard were well supported and were followed in May with a visit by the Milwaukee Irish Arts Group with their excellent production of "Bloomsday" by Steven Dietz. The Group enjoyed an action-packed visit hosted by the Club and good craic was had by all. Later in the year the Milwaukee Irish Fest invited the Club to return in August 2020 to help celebrate their 40th Anniversary with a new production of the Club's first outing to Milwaukee of "The History of County Down in 30 mins".

In June 2019 the Club started its highly popular Summer Theatre season with its own production of the comedy "Heatstroke" by Eric Chappell. A fast moving farce it delighted the audiences and set the scene for a series of other sold out comedies throughout July & August by visiting clubs including Rosemary Players, Theatre 3, Southbank Players and Holywood Players (for whom an additional matinee show was added to meet demand).

August saw the return of venue hire by the Open House Festival with music and comedy shows widening the appeal of Studio 1A to more diverse audiences and allowing BDC and Studio 1A to promote their role in the local arts scene and encourage new memberships.

The Club's autumn production brought a change in style with the first Club production of Ibsen's "Rosmersholm" directed by new member Shannon Irwin and involving a number of new members including backstage and front-of-house. It was well received by our audiences and demonstrated again the versatility and talent developed and sustained by the Club locally. This show took place too in the newly re-modelled stage area undertaken with significant grant support from the Theatres Trust (their first in NI) demonstrating again our commitment to developing the best performance space for all in Studio 1A.

External community users included Bangor Drama Festival with the One-Act Drama Festival in October 2019 though sadly the much anticipated return of the Full Length Festival in mid-March had to be cancelled at the last moment with the COVID-19 lockdown. The Japanese Society and Starlets continued their regular use again opening up the venue to totally different participants.

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2019 to 31 March 2020

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

The Club is privileged to have its own performance and social space and was delighted to use this to help other local charity fund-raising. The MacMillan Cancer Fund Big Coffee Morning brought in a new use of the foyer and opened out the building onto the street and passers-by unfamiliar with the venue's new role. It was perhaps fitting that the last show in mid-March before the pandemic led to the lock-down was "A Celebration of St. Patrick" organised and hosted by Board Director Tim Campbell in aid of two local charities St. Vincent de Paul and The Salvation Army. Sold –out and raising £600 for the two charities it involved nearly 50 performers including the MacLean Family, Bangor School of Irish Dancing, The Salvation Army Band, Davy Lennon music and the Club's very own Milwaukee troupe preparing for their visit to IrishFest in August 2020. This was subsequently cancelled due to the COVID-19 pandemic

Since restrictions were introduced, the theatre has gone dark, however the Club itself is embracing modern technology such as online video services to seek new ways to carry out performances.

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2019 to 31 March 2020

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

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. Through the listed productions, 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 2019 to 31 March 2020

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,

Financial review

The charity's financial position at the end of the period ended 31 March 2020

The financial position of the charity at 31 March 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2019 £	2018 £
Net income	5,354	6,213
Unrestricted Revenue Funds available for the general purposes of the charity	5,354	6,213
Total Unrestricted Funds	5,354	6,213
Restricted Fixed Asset Funds	-	-
Total Restricted Funds	-	-
Total Funds	5,354	6,213

Bangor Drama Club Ltd

Company Registration Number - NI635055

Officers' Annual Report for the period from 1 April 2019 to 31 March 2020

Financial review of the position at the reporting date, 31 March 2020.

The charity's net income was £5,354.

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.

The charity does not currently hold any reserves.

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 2019 to 31 March 2020

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 2019 to 31 March 2020

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 17th August 2020

Shirley Millar. (Director)

Shirley Patricia Millar
Director and Trustee

Sigrid M Elanwan
N.E. ADAMSON. (Director)

Report of the Independent Examiner to the Officers of the charitable company on the accounts for the period ended 31st March 2020

I report on the financial statements of the charitable company on pages 12 to 18 for the period ended 31 March 2020 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 17th August 2020

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2020

Statement of Financial Activities (including the Income & Expenditure Account for the period from 1 April 2019 to 31 March 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Income & Endowments from:					
Donations & Legacies	A1	16,279	-	16,279	4,753
Charitable activities	A2	15,200	-	15,200	14,379
Other	A5	-	-	-	-
Total income	A	31,479	-	31,479	19,132
Expenditure on:					
Charitable activities	B2	26,125	-	26,125	12,919
Total expenditure	B	26,125	-	26,125	12,919
Net income for the period		5,354	-	5,354	6,213
Net income after transfers	A-B-C	5,354	-	5,354	6,213
Other recognised gains/(losses)					
Extraordinary items	D3	-	-	-	-
Net movement in funds		5,354	-	5,354	6,213
Reconciliation of funds:-					
Total funds brought forward	E	153,530	150,000	303,530	297,317
Total funds carried forward		158,884	150,000	308,884	303,530

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 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 2020

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	4,753	-	4,753
Charitable activities	A2	14,379	-	14,379
Other	A5	-	-	-
Total income	A	19,132	-	19,132
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	12,919	-	12,919
Total expenditure	B	12,919	-	12,919
Net income for the period		6,213	-	6,213
Net income after transfers		6,213	-	6,213
Other recognised gains/(losses)				
Extraordinary items	D3	-	-	-
Net movement in funds		6,213	-	6,213
Reconciliation of funds:-	E			
Total funds brought forward		147,317	150,000	297,317
Total funds carried forward		153,530	150,000	303,530

All activities derive from continuing operations

Bangor Drama Club Ltd - Statement of Financial Activities for the period ended 31 March 2020

Statement of Total Recognised Gains and Losses for the period from 1 April 2019 to 31 March 2020

	2020 £	2019 £
Surplus for the period		
Net excess of income over expenditure from operations before tax	5,354	6,213
<i>Income from operations before tax in the Statement of Financial Activities</i>	5,354	6,213
Extraordinary items	-	-
<i>Surplus as shown in the Income and Expenditure account</i>	5,354	6,213
Net Movement in funds before taxation	5,354	6,213
Taxation arising in the period	-	-
Funds generated in the year as shown on Statement of Financial Activities	5,354	6,213

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 2020

Resources applied in the period ended 31 March 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	5,354	6,213
Resources applied on functional fixed assets	-	(2,520)
Net resources available to fund charitable activities	5,354	3,693

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 2020

Movements in revenue and capital funds for the period from 1 April 2019 to 31 March 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	153,530	-	153,530	147,317
Recognised gains and losses before transfers	5,354	-	5,354	6,213
	158,884	-	158,884	153,530
Exceptional items	-	-	-	-
Closing revenue funds	158,884	-	158,884	153,530
Fixed asset funds	Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 April 2019	150,000	-	150,000	150,000
Transfer (to)/from revenue funds	-	-	-	-
At 31 March	150,000	-	150,000	150,000

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 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Share capital and share premium	-	-	-	-
Revenue accumulated funds	158,884	-	158,884	153,530
Fixed asset funds	150,000	-	150,000	150,000
Total funds	308,884	-	308,884	303,530

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 2019 to 31 March 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	31,479	19,132
Other operating income	-	-
Gross income in the period before exceptional items	31,479	19,132
Gross income in the period including exceptional items	31,479	19,132
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	25,625	12,419
Fundraising costs	-	-
Governance costs	500	500
Total expenditure in the period	26,125	12,919
Extraordinary items	-	-
Net income before tax in the financial period	5,354	6,213
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial period	5,354	6,213
Retained surplus for the period	5,354	6,213

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 22 to 30 form an integral part of these accounts.

Bangor Drama Club Ltd - Balance Sheet as at 31 March 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	305,163	305,163
Total fixed assets			<u>305,163</u>	<u>305,163</u>
Current assets		B		
Debtors	11	B2	77	-
Cash at bank and in hand		B4	8,204	8,300
Total current assets			<u>8,281</u>	<u>8,300</u>
Creditors: amounts falling due within one year	13	C1	<u>(560)</u>	<u>(933)</u>
Net current assets			7,721	7,367
Net assets less current liabilities			<u>312,884</u>	<u>312,530</u>
Creditors: amounts falling due after more than one year	14	C2	(4,000)	(9,000)
The total net assets of the charity			<u>308,884</u>	<u>303,530</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

There are no unanalysed prior period funds

Restricted funds

Restricted Fixed Asset Funds	20	D2	150,000	150,000
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Unrestricted Funds

Unrestricted Revenue Funds	20	D3	158,884	153,530
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Total charity funds

			<u>308,884</u>	<u>303,530</u>
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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.



Shirley Patricia Millar
Trustee

Approved by the board of trustees on 17th August 2020

The notes attached on pages 22 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 as well as trading revenues from theatrical performances. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2019, the Trustees are satisfied that, at the time of approving the financial statements, 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 (SOFA) 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.

Freehold premises 0 % 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.

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

	2020	2019
Income attributable to geographical markets outside the UK	0.0%	0.0%

5 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

6 Defined contribution pension schemes

The charity has no paid employees and in consequence it did not operate a pension scheme during the period.

7 Defined benefit pension scheme

The charity has no paid employees and in consequence it did not operate a pension scheme during the period.

8 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.

9 Tangible fixed assets

	Land and Buildings £	Plant & Machinery £	Motor Vehicles £	Total £
Cost				
At 1 April 2019	305,163	-	-	305,163
Additions	-	-	-	-
At 31 March 2019	305,163	-	-	305,163
Depreciation				
At 1 April 2019	-	-	-	-
Charge for the period	-	-	-	-
At 31 March 2020	-	-	-	-
Net book value				
At 31 March 2020	305,163	-	-	305,163
At 1 April 2019	305,163	-	-	305,163
Freehold land and buildings included above:				
		2020	2019	
		£	£	
Historical cost		305,163	305,163	
Cumulative depreciation based on historical cost		-	-	

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.

	2020 £	2019 £
Total of assets funded by restricted funds	150,000	150,000
	2020 £	2019 £
The property located at Good Templar Hall was purchased using a grant made by Ulster Garden Villages Ltd. The grant was conditional on the property being used as a theatre by the club for charitable purposes.	150,000	150,000

10 Investment pooling schemes and arrangements

The charity did not enter into any investment pooling schemes or arrangements during the period

Bangor Drama Club Ltd

11 Debtors

	2020 £	2019 £
Other debtors	77	-
	77	110

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	-
Accruals	560	500
PAYE, NIC, VAT and other taxes	-	432
	560	3,409

Defined contribution pension scheme liabilities due within one year

-	-
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13 Creditors: amounts falling due after one year

	2020 £	2019 £
Other creditors	4,000	9,000
	4,000	12,500

14 Loans to trustees included in debtors

There were no loans made to trustees during the period.

15 Guarantees made by the charity on behalf of trustees

There were no guarantees made on behalf of trustees during the period.

16 Pension commitments

There were no pensions commitments during the period.

17 Financial commitments under operating leases

There were no financial commitments under operating leases at the end of the period.

18 Income and Expenditure account summary

	2020 £	2019 £
At 1 April 2019	303,530	297,317
Transfers in for the period	-	-
Prior year adjustments	-	-
At 1 April 2019	303,530	297,317
Surplus after tax for the period	5,354	6,213
At 31 March 2020	308,884	303,530

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

At 31 March 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	155,163	-	150,000	305,163
Current Assets	8,281	-	-	8,281
Current Liabilities	(560)	-	-	(560)
Long Term Liabilities	(4,000)	-	-	(4,000)
	158,884	-	150,000	308,884

At 1 April 2019

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	155,163	-	150,000	305,163
Current Assets	8,300	-	-	8,300
Current Liabilities	(933)	-	-	(933)
Long Term Liabilities	(9,000)	-	-	(9,000)
	153,530	-	150,000	303,530

20 Change in total funds over the period as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 21 £	Transfers between funds in 2020 See Note 0 £	Funds carried forward to 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	153,530	5,354	-	158,884
Total unrestricted and designated funds	153,530	5,354	-	158,884
Restricted funds:-				
Restricted Fixed Asset Funds	150,000	-	-	150,000
Total restricted funds	150,000	-	-	150,000
Total charity funds	303,530	5,354	-	308,884

21 Analysis of movements in funds over the period as shown in Note 20

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	31,479	26,125	-	5,354
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
	31,479	26,125	-	5,354

Gains and losses are detailed in note 4

22 The purposes for which the funds as detailed in note 20 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.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

23 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 2019 to 31 March 2020 as required by the SORP 2015

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

24 Donations and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Donations and gifts from individuals			
Small donations individually less than £1000	6,600	-	6,600
Gift aid donation from subsidiary	1,375	-	1,375
Total donations and gifts from individuals	7,975	-	7,975
Revenue grants and donations from non public bodies			
Theatres Trust	5,000	-	5,000
Total private sector revenue grants	5,000	-	5,000
Membership subscriptions as donations	3,304	-	3,304
Total Donations and Legacies A1	16,279	-	16,279

25 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Primary purpose and ancillary trading			
Ticket Sales from performance of plays	13,004	-	13,004
Letting of property for charitable purposes	2,196	-	2,196
Total Primary purpose and ancillary	15,200	-	15,200

26 Total Income from charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
The financial statements are set out on pages 12 to 20.			
Total income from charitable trading	15,200	-	15,200
Total Charitable income from funders	-	-	-
Total from charitable activities A2	15,200	-	15,200

Bangor Drama Club Ltd

Detailed analysis of income and expenditure for the period from 1 April 2019 to 31 March 2020 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Professional Indemnity insurance		2,232	-	2,232
Total direct spending	B2a	2,232	-	2,232

28 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Cost of goods and equipment for performance of plays		5,872	-	5,872
Total charitable trading costs	B2b	5,872	-	5,872
Premises Expenses				
Licence fees payable		718	-	718
Room Hire		2,970	-	2,970
Light heat and power		1,312	-	1,312
Premises repairs, renewals and maintenance		10,087	-	10,087
Administrative overheads				
Stationery and printing		1,180	-	1,180
Advertising and marketing		-	-	-
Sundry expenses		943	-	943
Financial costs				
Bank charges		311	-	311
Support costs before reallocation		17,521	-	17,521
Total support costs	B2d	17,521	-	17,521

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

29 Other Expenditure - Governance costs

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Independent Examiner's fees		500	-	500
Total Governance costs	B2e	500	-	500

Bangor Drama Club Ltd

Detailed analysis of income and expenditure for the period from 1 April 2019 to 31 March 2020 as required by the SORP 2015

30 Total Charitable expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £
Total direct spending	B2a	2,232	-	2,232
Total charitable trading costs	B2b	5,872	-	5,872
Total support costs	B2d	17,521	-	17,521
Total Governance costs	B2e	500	-	500
Total charitable expenditure	B2	26,125	-	26,125

Activity analysis of Income and expenditure for the for the period from 1 April 2019 to 31 March 2020

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

31 Analysis of income by activity

Activity	SOFA ref	2020 £
Income from charitable activities		
Theatrical performances		15,200
Total Income from charitable activities	A2	15,200
Summary of Total Income, including the items above		
Charitable activities	A2	15,200
Donations & Legacies	A1	16,279
Total income as shown in the SOFA	A	31,479
Categories of income		
Income from non exchange transactions		-
Income from exchange transactions		31,479
		31,479

34 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2020 £	2020 £	2020 £	2020 £
Theatrical performances				
Direct costs	2,232	-	-	2,232
Charitable trading costs	5,872	-	-	5,872
Employee costs not included in direct costs	-	-	-	-
Volunteer costs	-	-	-	-
Premises expenses	-	15,087	-	15,087
Administrative overheads	-	2,123	-	2,123
Professional fees	-	-	-	-
Financial costs	-	311	-	311
Provisions and commitments	-	-	-	-
Grantmaking costs	-	-	-	-
Total Theatrical performances	8,104	17,521	-	25,625
Governance costs				Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 29				500