

Ipdip Theatre

Charity Number SC046530

Trustees Annual Report and Unaudited Financial Statements
For the Year Ended 31 May 2025

Ipdip Theatre
Charity Number SC046530
Trustees annual report for year ended 31 May 2025

POSTAL ADDRESS

5 Kirkland Road
Dunlop
Kilmarnock
KA3 4AQ

The trustees who served during this period were as follows:-

Office bearers

Charlotte Allan

Eilidh Robertson

Anna Wilson

Role

Trustee/Artistic Director - appointed 6 April 2016

Trustee Treasurer - appointed 6 April 2016

Trustee appointed - appointed 6 April 2016

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO); it was registered in its current legal form on 6 April 2016. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

Trustees are elected at the annual general meeting held in April. There must be a minimum of three and a maximum of seven trustees.

Objectives and Activities

Charitable purposes

The organisation's purposes are:

- The advancement of the arts by offering theatre and arts experiences for young children and the wider community
- To advance education by supporting a positive approach to learning through participation in the arts and in play

Activities

As predicted in the previous year's report 2024-25 has seen no activity. This is due to Charlotte's full time PhD which continued into 25-26.

Financial review

Our income for the financial year 2024/25 was £0 and our expenditure was £145. This was a final payment to our previous web host. Hosting has now been moved to a different provider.

Reserves policy

The trustees' policy is not to hold reserves and to only spend the income budgeted for in funding applications. We are aware of, and have considered, the financial and other risks of not holding reserves.

Plans for future period

The trustees intend to support the maintenance of standards of working and artistic practices during an ongoing period of limited activity.

On Behalf of the Trustees



Charlotte Allan
Chair
26/06/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF IPDIP THEATRE

I report on the accounts of the charity for the year ended 31 May 2025 which are set out on pages six and seven.

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) 2005 Act 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.



Sheila Wyllie
22 The Fieldings
Dunlop
2/7/26

IPDIP THEATRE

Receipts and Payments Account for Year ended 31 May 2025

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
Receipts:	£	£		
Grants	0	0	0	0
Fees	0	0	0	0
Tickets	0	0	0	0
Donations	0	0	0	0
Other	0	0	0	0
Bank interest	0	0	0	0
Total Receipts:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Payments:				
Fees (Professional)	0	0	0	0
Fees (Admin)	0	0	0	0
Production (materials)	0	0	0	0
Accom/Travel/Expenses	0	0	0	0
Web Hosting	0	0	145	0
Equipment/Hire of	0	0	0	0
Insurance, PVG and licenses	0	0	0	0
Printing, stationery and postage	0	0	0	0
Advertising	0	0	0	0
Other	0	0	0	0
Total Payments:	<u>0</u>	<u>0</u>	<u>145</u>	<u>0</u>
 Surplus/ (Deficit) for Year	<u>0</u>	<u>0</u>	<u>-145</u>	<u>0</u>
 Reconciliation of Funds				
Total funds at beginning of the year	232			
Total funds at end of the year	87			

IPDIP THEATRE

Statement of Balances as at 31 May 25

	2025 Unrestricted funds Total £	2025 Restricted funds Total £	2024 Unrestricted funds Total £	2024 Restricted funds Total £
BANK AND CASH IN HAND				
Opening balances	232	0	232	0
Surplus / (Deficit) for year	-145	0	0	0
	-----	-----	-----	-----
Closing balances	87	0	232	0
	=====	=====	=====	=====
RESERVES:				
	87	0	232	0
	=====	=====	=====	=====

Approved by the trustees on [date] and signed on their behalf



Eilidh Robertson
Trustee Treasurer



Charlotte Allan
Trustee Chair

Notes to the Unaudited Financial Statements

For the year ended 31 May 2025

1. ACCOUNTING POLICIES

(a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005).

(b) Voluntary income is received by way of donations and gifts and is included in full when received. The value of services provided by volunteers has not been included.

(c) Grants are recognised in full when received.

(d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

(e) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

(f) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

(g) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

2. TRUSTEES' REMUNERATION AND BENEFITS

No trustees were remunerated for the year ended 31 May 2025.