

ISLESBURGH DRAMA GROUP
UNAUDITED ANNUAL REPORT OF THE TRUSTEES
&
FINANCIAL STATEMENTS

for the year ended

31 May 2026

ISLESBURGH DRAMA GROUP

ANNUAL REPORT OF THE TRUSTEES

Legal and Administrative Details

Principal Address:	Mairs Yard Holmsgarth Road Lerwick Shetland ZE1 0PW
Current Trustees:	Cheryl Cluness (President) Martin Summers (Vice President) Val Hall (Secretary) Mandy Phillips (Treasurer) Jennie Atkinson Kath Duffus Nicola Fleck Zoe Galbraith Morag Mouat Teresa Slater Jacky Williamson Joyce Williamson Shannon Williamson
Independent Examiners:	Kerry Llewellyn BA CA
Bankers:	The Royal Bank of Scotland 81 Commercial Street Lerwick Shetland ZE1 0AD
Founding Document:	Constitution
Charitable Status:	Scottish Charity No: SC043368

ISLESBURGH DRAMA GROUP

ANNUAL REPORT OF THE TRUSTEES

Governing Document

The Group is administered in accordance with the Constitution adopted on 30 August 2023.

Recruitment and Appointment of Trustees

The Board Members of Islesburgh Drama Group are the charity trustees.

Organisational Structure

Members of Islesburgh Drama Group have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular the members appoint those to serve on the board and take decisions on changes to the constitution itself.

The Board holds regular meetings and generally controls the activities of the organisation.

Objectives and Activities

- To further the dramatic or operatic arts and to educate the public in appreciation of these arts by performance of musicals, plays sketches, revues and to do all such things as are conducive to such objects.
- To advance the voluntary sector by making donations to such voluntary organisations for charitable purposes as the Board shall determine in line with Clause 109 of the Constitution.

Achievements and Performance

Presidents Report

2025/26 has certainly been an eventful year for Islesburgh Drama Group. In true IDG fashion we kicked the session off with a party! To mark the 75th anniversary of this wonderful group, many members, friends and supporters attended a fantastic celebratory meal in Lerwick Town Hall on Saturday 13th September. This was a wonderful opportunity to reflect on IDG's history and to share in the many memories and influential characters who have made the group what it is today. Despite my personal nerves with public speaking, it was a great honour to represent IDG at this event as the current president. As with all theatrical productions, this event was only possible due to the collaborative work and effort of a team. I would like to formally thank every person who dedicated their time and effort to make it such a lovely experience to share.

As expressed in my report last year, the schedule for our 2025 winter production was for the pantomime *Wizard of Oz*, with Stephenie Georgia directing. This was a long-planned production with rehearsals starting in early September. As I am sure everyone involved will agree, this was a fantastic production to be part of. Steph's vision was creative and clear and the entire cast and production team threw themselves into making it truly wonderful to be part of. Unfortunately, due to the unexpected closure of the Garrison Theatre, the IDG committee were catapulted into a very challenging situation where they had to discuss the financial viability of running the show in a different venue with a different format. While disappointing and upsetting, the very difficult discussion was made to cancel the production and performances. This was not a decision that was made lightly or easily and the Committee were saddened by the impact this had on all of those involved. As President, I would like to extend my gratitude to the Committee and the *Wizard of Oz* cast and production team for their respect and support as we worked together to navigate this distressing and trying experience.

Similar to our pivot towards radio plays in COVID, this unexpected change led to a flurry of creative discussions as a Group and it is a testament to the integrity and determination of IDG that we were able to find our way towards another production. Led by Jennie Atkinson, the Group performed a *Pop up Panto Show* in Mareel on Saturday 29th and Sunday 30th November. This was a fantastic fun show to be part of and it was an immense team effort from all those involved. On behalf of the Group I would like to thank Jennie for the time, skill and dedication she brought to this production – her drive to make the experience fun and engaging for the audience was amazing and this guided the cast and crew as they navigated the new experience of performing on Mareel's stage. Thanks also must be extended to Robin Atkinson, Karen Erasmuson and Fiona Smith for co-ordinating the set, props and numerous costumes associated with the fast-paced and high-quality production. I can't talk about this

ISLESBURGH DRAMA GROUP

ANNUAL REPORT OF THE TRUSTEES

production without extending gratitude to the cast and backstage crew who threw themselves into the manic fun of a whistlestop tour through so many pantomime characters and sets. As someone standing in the wings, it was truly magical to watch you all thrive on the fun of it all. While the space behind the screen may have been cosy and friendly, the community spirit associated with this production was even more comforting.

Due to the ongoing closure of the Garrison Theatre, our Spring production was also performed in Mareel with Morag Mouat directing Ken Ludwig's *Moriarty*. A cleverly scripted and skilfully directed production, this was yet another testament to the skill and commitment of IDG members. As expressed by Helen Kerr in her review of the performance, Morag's direction 'demonstrated considerable flair'. On behalf of the Group, I would like to thank Morag for leading IDG with such a fantastic production. Her vision was fun, creative and inspiring as she navigated the new challenge of directing a full-length production on Mareel's stage. As with all productions, we are indebted to the dedication and skill of the cast and crew who all threw themselves into their respective roles with eagerness and professionalism. Particular thanks must go to Robin for designing and building such an incredible set for the production. Again, it is a testament to the community spirit of IDG that such a set could be constructed on the stage in such limited time and then deconstructed in less than an hour following the close of curtains.

When discussing our recent productions in Mareel, I believe it is important to acknowledge the support IDG has received from Shetland Arts – particularly from Tim and Ewan. Their guidance, flexibility and professionalism has been immeasurable and we look forward to working with them again in the year ahead.

As a group we are fortunate to be affiliated with NODA and, as with previous years, a number of members attended the NODA summer school this year – all self-funded. For anyone who is unaware, NODA summer school is an incredible, immersive experience that allows those who attend to learn and share in high-quality professional training. As you may recall, IDG financially supported myself, Jennie, Karen and Teresa to attend in 2025. Whilst IDG did not financially support any member in attending this year, travel logistics and course bookings were all supported by IDG Vice President Martin Summers and a small working group. As always, IDG are indebted to this support as it helps make the experience as seamless and stress free as possible for those who attend.

Looking forward to the year ahead, we are fortunate to have a number of potential productions. Encouraged by the high-quality directing I have been fortunate to observe over my years in IDG, along with the guidance and tutoring I received last year at NODA Summer School, I have decided to throw myself out of my comfort zone with my first foray into the director's seat with Katherine Senior's *Spitfire Girls*. I have proposed this to the Committee as our Winter production and I plan to do what I can to live up to the legacy of those directors from the group who have supported and inspired me. Looking to Spring, we have yet to finalise our production plan but a number of potential scripts are waiting in the wings – so watch this space! Hopefully by the time Martin is providing his President's report next August we will be discussing our imminent plans to return to our beloved Garrison Theatre for our much missed and eagerly anticipated pantomime, whatever that will be. Regardless of what we perform or where we perform, I have no doubt that IDG will continue to go from strength to strength as we all work collaboratively to bring joy, community and drama to our local audience.

On a personal note, before officially handing over the reigns as president to Martin, I would like to extend my gratitude to everyone who plays a part in Islesburgh Drama Group for entrusting me with this role – it has been an honour. I am particularly grateful to the Committee for their unwavering support and team effort during an incredibly progressive yet challenging year. To Mandy Phillips, for doing her magic with the numbers, thank you on behalf of all of us too scared to step into the role of Treasurer. To our Secretary Val Hall, thank you for keeping us right with our bookings and communications – it is no mean feat to co-ordinate a raucous bunch of thespians. Finally, to Martin - thank you for everything you do for IDG and for the endless support you have provided me over the course of this past year. It does not go unnoticed how much work you put in to the co-ordination, progression and growth of IDG and I am grateful to be handing over the role to someone so driven and dedicated to the IDG family.

Finally, thank you to all IDG members as without you the year would be very uneventful and boring! Here's to the fun, supportive and creative year ahead.

ISLESBURGH DRAMA GROUP

ANNUAL REPORT OF THE TRUSTEES

Treasurers Report

Islesburgh Drama Group staged two productions in the year to 31 May 2026. This was to have been our pantomime year but, as has already been detailed in the Chair's report, our planned pantomime had to be cancelled due to renovation works taking place at the Garrison Theatre. However, a very successful, innovative, Pop-Up Panto, directed by Jennie Atkinson, hit the spot for our loyal audiences and which was also a critical and financial success for the Group. As our main money earner, the loss of the biannual pantomime from our repertoire would have been devastating for the Group, so to have come through this with a successful show from an untried format in a completely new venue for the Group speaks volumes for the resilience of the Group but also to the support of the Shetland public. The Group also acknowledges the invaluable support of Shetland Charitable Trust for this production which gave us the confidence to make the jump. March 2026 saw the staging, again in Mareel, of our spring production "Moriarty". Directed by Morag Mouat, this comedy production was a hit with audiences and made a small profit for the group

Thanks to the success of both of these productions, the financial position of Islesburgh Drama Group remains healthy and solvent. This year we are also delighted to have been awarded financial assistance from Creative Scotland towards an eighteen month programme of inclusive theatre, including skills development and also investment in lighting.

One major item of expenditure this year has been the Group's 75th anniversary celebration, held in September 2025 and hosted at Lerwick Town Hall by Shetland Islands Council Convener Andrea Manson. The event was a great success, bringing together Group members past and present together with our key supporters, to celebrate the Group's successes over the years and also to say thank you to our audiences and the wider community as we would not be where we are today without them.

2025 also saw eight members of the Group attend the annual NODA Summer School to take part in various courses in production, design and performance. As per the Group's current policy, the Group pays for attendance at summer school courses which will help fill any skills gaps the Group might have and, as a result, four out of the eight attendees received support from the Group to attend courses in direction, costume and make-up. An ongoing commitment to skills development is critical to the Group's success and the immersive experience at NODA Summer School is the means by which this can be achieved most effectively. Part of the funding from Creative Scotland will be used to support attendance at the 2027 NODA Summer School subject to appropriate courses being available to meet any skills gaps we have. We will have that information in December 2026.

As well as the grants from SCT and Creative Scotland mentioned above, the accounts for this year show income from an insurance claim for the abandonment of the panto production and, on the expenditure side, the repayment of the Shetland Charitable Trust grant paid in the financial year 2024-25 towards the cost of the panto. If all grant payments and repayments are excluded from the figures and just operational income and expenditure considered, then overall the Group has made a small surplus on its operations this year. This would be the normal expectation in a panto year and, as we always say, this enables the group to continue to build its repertoire, its membership, its infrastructure and its skills and, in doing so, to stage productions which may not be financially successful but which enable the group to continue to grow artistically and to push dramatic boundaries. The support from Shetland Charitable Trust and also Creative Scotland has been and will be critical to that aim.

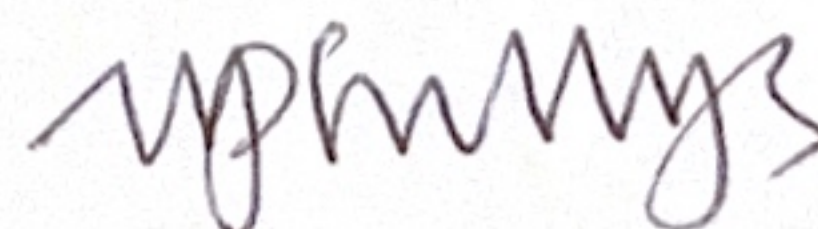
As ever, we also need to continue to keep an eye on our bottom line, particularly due to the fact that we have assets to insure and maintain, in particular our extensive wardrobe and our Gremista store. To fulfil our plans for investment in lighting plus also the ongoing support of NODA Summer School we must continue to steward our funds wisely to make sure that we have the finance to commit to all of these aspects of Islesburgh Drama Group's activities, not forgetting of course our core purpose of performing quality productions for the people of Shetland.

Approved by the Trustees on 26 August 2026.

Cheryl Cluness
President



Mandy Phillips
Treasurer



ISLESBURGH DRAMA GROUP

ANNUAL REPORT OF THE TRUSTEES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Members of the Executive Committee assume the responsibilities given to Trustees, under legislation relating to charities in Scotland. They are required to prepare accounts for each financial year which have been properly prepared from and are in agreement with the accounting records of the Charity, and comply with relevant disclosure regulations.

In preparing those accounts, the Committee members are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts; and
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Committee members are required to act in accordance with the constitution of the charity, within the framework of trust law. They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the requirements of Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 flowing therefrom. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

By order of the Trustees



President

ISLESBURGH DRAMA GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF ISLESBURGH DRAMA GROUP

I report on the financial statements of the Charity for the year ended 31 May 2026 set out on pages 7 to 9.

Respective responsibilities of trustees and independent examiner

As described on page 5 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, and they consider that the audit requirement of section 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

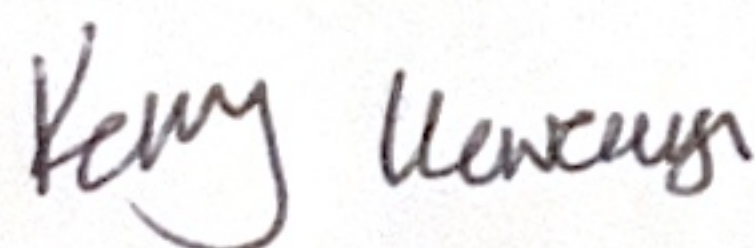
Basis of independent examiner's statement

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, seeking 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 financial statements.

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 Regulationshave 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.



Kerry Llewellyn BA CA
Independent Examiner

26 August 2026

ISLESBURGH DRAMA GROUP

RECEIPTS AND PAYMENTS ACCOUNT

for the year ended 31 May 2025

	Unrestricted Income Funds	Restricted Income Funds	2026 Total Funds	2025 Total Funds
Notes	£	£	£	£
RECEIPTS				
Ticket and programme sales	18,805	-	18,805	7,455
75 th Anniversary income	2,440	-	2,440	-
Donations	1,470	-	1,470	75
Memberships	858	-	858	433
Summer school income	4,825	-	4,825	2,390
Grant income	15,269	2,220	17,489	3,781
Bank interest received	589	-	589	854
TOTAL RECEIPTS	44,256	2,220	46,476	14,988
PAYMENTS				
Play expenditure	9,337	2,220	15,338	8,270
75 th Anniversary expenditure	5,675	-	5,675	-
SCT grant repayment	-	3,781	3,781	-
Insurance	2,169	-	2,169	2,198
Stationary	13	-	13	28
Website	301	-	301	269
Subscriptions	156	-	156	156
Memberships	215	-	215	205
Advertising	76	-	76	35
Gifts	251	-	251	272
Wardrobe	-	-	-	50
Room hire	102	-	102	370
Summer school	4,888	-	4,888	6,345
Workshop	436	-	436	325
Equipment	159	-	159	-
Miscellaneous	-	-	-	77
TOTAL PAYMENTS	23,778	6,001	29,779	18,600
SURPLUS/(DEFICIT) FOR YEAR	20,478	(3,781)	16,697	(3,612)
	=====	=====	=====	=====

ISLESBURGH DRAMA GROUP
 STATEMENT OF BALANCES
 at 31 May 2026

	2026	2025
	£	£
BANK AND CASH IN HAND		
Opening balances	30,885	34,497
Surplus/(Deficit) for year	16,697	(3,612)
	_____	_____
Closing balances	47,582	30,885
	=====	=====
Represented by:		
RESERVES		
Unrestricted funds	46,582	26,104
Restricted funds	1,000	4,781
	_____	_____
	47,582	30,885
	=====	=====
OTHER ASSETS AND LIABILITIES:		
FIXED ASSETS		
Workshop	106,968	106,968
	=====	=====

Approved by the Trustees on 26 August 2026 and signed on their behalf by:



Treasurer

ISLESBURGH DRAMA GROUP

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 May 2026

1 ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 and the Charity Trustee and Investment (Scotland) Act 2005 on a receipts and payments basis.

FUND ACCOUNTING

Restricted funds are subject to specific conditions imposed by the donors of grant making organisations.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

2 CONTINGENT LIABILITY

There is a contingent liability to repay grants received should any of the grant conditions be breached.

3 TRUSTEE EXPENSES

No trustee received expenses or remuneration in the year.