

WEST WICKHAM OPERATIC SOCIETY

England & Wales · Charity number 1052798

Details

Status	Registered
Legal form	Charitable company
Company number	03103691
Registered	1996-02-12
Register	View on the Charity Commission register

Contact

Address	107 Hayes Way Beckenham Kent BR3 6RR
Phone	02086501552
Email	WWOSCHAIR@VIRGINMEDIA.COM
Website	www.wwos.org

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS.

Activities: Amateur production of operetta, musicals and music hall.

Classification

- **How:** Provides Human Resources
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN PRACTICE, LONDON BOROUGHS OF BROMLEY AND CROYDON AND NORTH WEST KENT
- Bromley
- Croydon
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£213,297	£169,478	-	-
2023-12-31	£165,064	£144,791	-	-
2022-12-31	£79,284	£110,322	-	-
2021-12-31	£61,295	£71,814	-	-
2020-12-31	£20,424	£13,090	-	-

Trustees

Name	Role	Appointed
Danielle Kate Simpson		2021-06-16
ELIZABETH MARY HODGSON		2011-10-28
Ellen Louise Gauntlett		2021-06-16
JEREMY DAVID GAUNTLETT		2012-09-27
JOSEPHINE SIMPSON		
Jonathan Faint		2014-06-11
KEVIN REES GAUNTLETT		
Michelle Kate Benn		2019-11-27
TRACY CAROLINE ANN LEACH		
VICTORIA ELIZABETH FAINT		

WEST WICKHAM OPERATIC SOCIETY

England & Wales - Charity number 1052798

Accounts

CHURCHILL THEATRE

BROMLEY

Trafalgar UK Theatres Bromley Limited

Churchill Theatre, High Street, Bromley, BR1 1HA

020 8290 8210

dbutterworth@churchilltheatre.co.uk

GB 436 0396 96

09714367

SETTLEMENT SELF-BILLING INVOICE

Company West Wickham Operatic Society
Contact Name Kevin Gauntlett
Address 4 Kelsey Gate, KENT, BR3 6LP
Telephone
E mail kevin.gauntlett@yahoo.com
Co. No.
Vat No./ Code
Supplier Code 02WES004

Venue Trafalgar UK Theatres Bromley
Arrangement No. 49679
Show Name WWOS Spamalot
Start Date 19/05/2025
Nights 6
End Date 24/05/2025
Tax Invoice Date 24/05/2025
Settlement by Lorna Strawson

Ticket Sales

£

Admits	2,039	
Producer Gross Box Office		45,184.40
Less VAT		7,530.68
Net Receipts		37,653.72
Less Gross Agency Sales		0.00
Gross Receipts Held By Venue		45,184.40

Artists Fee - Deal Type

Cash Adjustments	£
Less Contra	24,250.79
Less Agency Sales	16,049.06
Less Agency Sales Restoration Levy	1,290.00
Add Visiting Merchandise/Programmes	0.00

Final Amount Due £ 20,933.61

As we operate a self-billing arrangement, we will not require you to produce an invoice. By signing you agree the banking and company details listed are correct and to be paid to this account.

Signed & Agreed by Visiting Manager

Account Name West Wickham Operatic Society

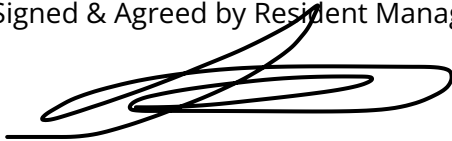
Sort Code 090154

Name: Kevin Gauntlett

Account Number 68546081

Date:

Signed & Agreed by Resident Manager



Name: Lorna Strawson

Date: 03/06/2025

CHURCHILL THEATRE
BROMLEY

TRAFALGAR UK THEATRES LIMITED 12th Floor, Export House, 5 Henry Plaza, Victoria Way, Woking GU21 6QX
Registered office: Ashcombe Court, Woolsack Way, Godalming, United Kingdom, GU7 1LQ

Contra Invoice	
Date	19/05/2025
Company	West Wickham Operatic Society
Production	WWOS Spamalot
Arrangement No	49679

Financial Terms

Hire Charge		17,250.00
Deposit Paid		
Gross Box Office Commission	0	0.00
PRS on Net Sales	<input type="checkbox"/> %	0.00
Credit Card Commission		928.62
SOLT Token Commission		46.17
Invoice Number		
Total		£18,224.79

Technical Wages

Technical Wages Recharged - Get In		£0.00
Technical Wages Recharged - Performance Staff		£499.20
Technical Wages Recharged - Get Out		£1,485.00
Total		£1,984.20

Merchandise

Commission on merchandise sold by Venue	%	0.00
Commission on merchandise sold by Visiting Company	%	0.00
Less: Commission paid on card		0.00
Total		£0.00

Catering

Total		£0.00
--------------	--	--------------

Marketing

Contracted Marketing Contra		0.00
Additions Total		0.00
Total		£0.00

Other

Power		0.00
Followspot		0.00
Security		210.60

Total

£210.60

Sub Total

£20,419.59

Vat @ 20%

£4,083.92

Total Contra

£24,503.51

CHURCHILL THEATRE

BROMLEY

Wages Breakdown

Technical Rate ph @ £	25.6
Contracted Fitup Hours	66
Contracted Show Hours	98
Contracted Get Out Hours	

Get In

Positon	No.Staff	Total Hours Worked	Rate	Cost
Duty Technician	2	16	Standard	£409.60
Lighting	2	16	Standard	£409.60
Sound			Standard	£0.00
Stage	4	32	Standard	£819.20
Flys			Standard	£0.00
Wardrobe			Standard	£0.00
Technician			Standard	£0.00
Crew			Standard	£0.00
Less Contracted Hours				£1,689.60
Total Cost				-£51.20

Show

Show	Positon	No.Staff	Total Hours Worked	Rate	Cost
19/05/2025	Duty Technician	2	8	Standard	£204.80
19/05/2025	Flys	1	4	Standard	£102.40
20/05/2025	Duty Technician	2	25	Standard	£640.00
23/05/2025	Flys	1	3.5	Standard	£89.60

21/05/2025	Duty Technician	2	16	Standard	£409.60
21/05/2025	Flys	1	3.5	Standard	£89.60
24/05/2025	Duty Technician	2	16	Standard	£409.60
22/05/2025	Flys	1	7	Standard	£179.20
23/05/2025	Duty Technician	2	8	Standard	£204.80
23/05/2025	Flys	1	3.5	Standard	£89.60
24/05/2025	Duty Technician	2	16	Standard	£409.60
24/05/2025	Flys	1	7	Standard	£179.20

Less Contracted Hours **£2,508.80**

Total Cost **£100.00**

Get Out

First Two Hours @ £ 110

Per Hour After @ £ 55

No.Staff	Hours Worked Per Staff	Cost
9	3	£1,485.00

Less Contracted Hours £0.00

Total Cost £1,485.00

WEST WICKHAM OPERATIC SOCIETY

England & Wales - Charity number 1052798

Accounts

CHARITY REGISTRATION NUMBER: 1052798

COMPANY REGISTRATION NUMBER: 03103691

WEST WICKHAM OPERATIC SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

WEST WICKHAM OPERATIC SOCIETY

ANNUAL REPORT AND FINANCIAL STATEMENTS

CONTENTS

	Page
Reference and administrative details	1
Trustees' annual report	2 - 4
Independent Examiner's report to the trustees	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8- 11

WEST WICKHAM OPERATIC SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**REGISTERED
CHARITY NAME** West Wickham Operatic Society

**CHARITY
REGISTRATION
NUMBER** 1052798

**COMPANY
REGISTRATION
NUMBER** 3103691

**REGISTERED OFFICE
AND OPERATIONAL
ADDRESS** 25 Repton Road,
Orpington,
Kent,
BR6 9HR

TRUSTEES

The trustees who served during the year and since the year end were as follows:

Mr Terence J Gauntlett	Chairman
Mrs Elizabeth Hodgson	Treasurer
Mrs Josie Simpson	Business Manager
Mrs Vickie E Faint	Marketing Manager
Mr Jeremy Gauntlett	
Mr Kevin R Gauntlett	
Mrs Tracy Leach	
Mr Jonathan Faint	
Mrs Michelle Benn	
Miss Ellen L Gauntlett	
Miss Danielle K Grant	

BANKERS

Santander (UK) plc

INDEPENDENT EXAMINER

Neil Adshead FCA
Creative Tax Reliefs Ltd
Image House Farm,
Sandy Lane, Lathom nr Ormskirk L40 5TU

WEST WICKHAM OPERATIC SOCIETY

Trustees' Annual Report For the year ended 31 December 2023

The Directors submit their Report and the Financial Statements of the Company for the year ended 31st December 2023.

West Wickham Operatic Society is a company limited by guarantee (Company No: 03103691) and a Registered Charity No: 1052798.

The Company was formed on 19th September 1995 and following the special general meeting of the West Wickham Operatic Society on 8th November 1995 subsumed the activities of the previously unincorporated society which was formed in 1935.

The Company is governed by its Memorandum & Articles of Association dated 11th September 1997 and the principal activity is to educate the public in the dramatic and operatic arts.

In order to achieve these objects the Directors of the Company ensure that the Company undertakes a number of operatic and related productions each year.

West Wickham Operatic Society is run by a Council of Management, all members of which act as trustees of the charity. The Council of Management take an active role in managing the Company, however decisions relating to individual productions are delegated to the production teams appointed to stage each individual production.

DIRECTORS – During the period, the members of the Council of Management who are Directors, were as follows:

Mr Terence J Gauntlett	Chairman (retired 7 th June 2023)
Mr Kevin R Gauntlett	Chairman (appointed 7 th June 2023)
Mrs Vickie E Faint	Secretary
Mrs Elizabeth Hodgson	Treasurer
Mrs Josie Simpson	Business Manager
Mrs Michelle Benn	Member Secretary (appointed 7 th June 2023)
Mr Jeremy Gauntlett	
Mrs Tracy Leach	(appointed 7 th June 2023)
Mr Jonathan Faint	
Miss Ellen L Gauntlett	
Miss Danielle K Grant	

One third of the officers shall retire by rotation each year. Members of the Company are entitled to vote on the reappointment of the Council at the Annual General Meeting and are also entitled to propose Officers for appointment to the Council.

REVIEW OF ACTIVITIES – During the period the Company undertook two productions at the Churchill Theatre, Bromley. The Company is dependent upon considerable input from volunteers. The Company is essentially amateur, however it does make use of professional and semi-professional performers, directors, musical directors, choreographers and stage crews when the need arises.

WEST WICKHAM OPERATIC SOCIETY

Trustees' Annual Report For the year ended 31 December 2023

FINANCIAL RESULTS & TRANSFERS TO RESERVES – After charging all expenses, the Income and Expenditure Account showed a loss of £20,273 (2022 £31,038). The balance carried forward in the Income and Expenditure account was £123,161 (2022 £102,888) this includes receipt of Theatre Tax Credit (less fees) of £19,392 (2022 £6,963).

Two productions were mounted during the year and the details of the surplus or deficit of this production are as follows:

Shrek	- £10,813
School of Rock	£2,257

After large losses the previous year it was a relief to show a profit for School Of Rock, however small, and the balance sheet continues to remain strong. Though, given the uncertainty of the financial performance that surrounds each individual production the directors consider it important to maintain the society's solvency in order to continue its policy of staging operatic works, currently two productions are planned for 2024.

The Society has no investments other than funds held on deposit with the Society's bankers.

The directors believe that the assets are adequate to meet the Society's obligations.

DIVIDENDS – The Directors do not propose a dividend.

STATEMENT OF DIRECTORS' RESPONSIBILITIES – Company and charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time that the financial statements comply with the Companies Act 1985 and the Charities Act 1993. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST WICKHAM OPERATIC SOCIETY

**Trustees' Annual Report
For the year ended 31 December 2023**

BANKERS – The Company's bankers are:

Santander UK plc (formerly Alliance & Leicester plc)

BBAM, Bridle Road, Bootle, Merseyside, L30 4GB

REGISTERED OFFICE – The Company's registered office is situated at

25 Repton Road, Orpington, Kent, BR6 9HR

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board and

Signed on its behalf by



.....

Mr K R Gauntlett – Chairman

Date: 5 June 2024

WEST WICKHAM OPERATIC SOCIETY

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES WEST WICKHAM OPERATIC SOCIETY**

On accounts for the year ended 31 December 2023 **Charity no** 1052798

Set out on pages 6 to 11

I report to the trustees on my examination of the accounts of the above Company for the year ended 31 December 2023.

As the charity's trustees of the Company (and also its directors), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the Act").

Responsibilities and basis of report Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Neil Adshead FCA

Date:

5 June 2024

Name:

Neil Adshead

Relevant professional qualification(s) or body:

FCA. Institute of Chartered Accountants in England and Wales

Address:

Creative Tax Reliefs Ltd
Image House Farm,
Sandy Lane, Lathom nr Ormskirk L40 5TU

WEST WICKHAM OPERATIC SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted and Total funds 2023	Total funds 2022
		£	£
INCOME FROM:			
Donations and legacies	2	10,970	332
Charitable activities	3	133,874	71,873
Other	4	20,220	7,079
Total		165,064	79,284
EXPENDITURE ON:			
Charitable activities	5	139,331	107,423
Other	6	5,460	2,899
Total		144,791	110,322
NET INCOME		20,273	(31,038)
Transfer between funds			
TOTAL FUNDS BROUGHT FORWARD		102,888	133,926
TOTAL FUNDS CARRIED FORWARD		123,161	102,888

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

All income and expenditure derive from continuing activities.

WEST WICKHAM OPERATIC SOCIETY

**BALANCE SHEET AS AT
31 DECEMBER 2023**

	Note	2023	2022
		£	£
CURRENT ASSETS			
Debtors	7	13,522	4,655
Cash at bank and in hand		112,219	103,951
Total current assets		125,741	108,606
LIABILITIES			
Creditors: Amounts falling due within one year	8	2,580	5,718
NET CURRENT ASSETS		123,161	102,888
TOTAL ASSETS LESS CURRENT LIABILITIES		123,161	102,888
TOTAL NET ASSETS		123,161	102,888
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	9	123,161	102,888
Total charity funds		123,161	102,888

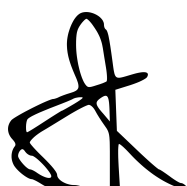
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees and authorised for issue on 5 June 2024, and are signed on behalf of the board by:



Mr K R Gauntlett
Chairman



Mrs E Hodgson
Trustee

The notes on pages 8 to 11 form part of these accounts

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

General information

West Wickham Operatic Society Limited is a charitable company registered with the Charity Commission in England & Wales. The office address is 25 Repton Road, Orpington, Kent, BR6 9HR

1.1 Accounting convention

These financial statements have been prepared in accordance with the charity's constitution, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

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 the 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 Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

1.4 Fund accounting

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1.5 Income

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.

For donations to be recognised the charity will have been notified of the amounts. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All expenditure was incurred in carrying out the charitable activity of the charity, including the costs of operating.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

There were no employees during the year (2022 Nil)

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT.

1.8 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2 DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	10,000	-
Gift aid	<u>970</u>	<u>332</u>
	<u>10,970</u>	<u>332</u>

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3 INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Operatic production income	130,774	68,743
Membership subscriptions	2,955	3,130
Other	145	-
	<u>133,874</u>	<u>71,873</u>

4 OTHER INCOME

	2023	2022
	£	£
Creative industries tax relief	19,392	6,963
Interest income	828	116
	<u>20,220</u>	<u>7,079</u>

5 CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Operatic productions	<u>139,331</u>	<u>107,423</u>

6 SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total	Support	Governance	Total
	costs	costs	2023	costs	costs	2022
	£	£	£	£	£	£
Subscriptions	230	-	230	220	-	220
Accountancy fees	2,400	900	3,300	1,020	900	1,920
Sundry expenses	<u>1,930</u>	<u>-</u>	<u>1,930</u>	<u>759</u>	<u>-</u>	<u>759</u>
	<u>4,560</u>	<u>900</u>	<u>5,460</u>	<u>1,999</u>	<u>900</u>	<u>2,899</u>

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 DEBTORS

	2023	2022
	£	£
Trade debtors	11,297	-
Prepayments	2,225	4,655
	13,522	4,655

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	2,580	5,718
	2,580	5,718

9 MOVEMENT IN FUNDS

	At 01/01/2023 £	Incoming resources £	Resources expended £	At 31/12/2023 £
Unrestricted funds				
General fund	102,888	165,064	144,791	123,161
For the year ended 31 December 2022	Balance at 01/01/2022 £	Incoming resources £	Resources expended £	Balance at 31/12/2022 £
	133,926	79,284	110,322	102,888

10 RELATED PARTY DISCLOSURES

No trustee received remuneration for their services as a trustee during the year (2022 NIL).

Nine trustees were reimbursed for production and miscellaneous expenses totalling £5,537 (2022, £2280)

There were no related party transactions for the year ended 31 December 2023 (2022, NIL).

WEST WICKHAM OPERATIC SOCIETY

England & Wales - Charity number 1052798

Accounts

CHARITY REGISTRATION NUMBER: 1052798

COMPANY REGISTRATION NUMBER: 03103691

**WEST WICKHAM OPERATIC SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

WEST WICKHAM OPERATIC SOCIETY

ANNUAL REPORT AND FINANCIAL STATEMENTS

CONTENTS

	Page
Reference and administrative details	1
Trustees' annual report	2 - 4
Independent Examiner's report to the trustees	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8- 12

WEST WICKHAM OPERATIC SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

REGISTERED CHARITY NAME West Wickham Operatic Society

CHARITY REGISTRATION NUMBER 1052798

COMPANY REGISTRATION NUMBER 3103691

REGISTERED OFFICE AND OPERATIONAL ADDRESS 25 Repton Road,
Orpington,
Kent,
BR6 9HR

TRUSTEES

The trustees who served during the year and since the year end were as follows:

Mr Terence J Gauntlett	Chairman
Mrs Elizabeth Hodgson	Treasurer
Mrs Josie Simpson	Business Manager
Mrs Vickie E Faint	Marketing Manager
Mr Jeremy Gauntlett	
Mr Kevin R Gauntlett	
Mrs Tracy Leach	
Mr Jonathan Faint	
Mrs Michelle Benn	
Miss Ellen L Gauntlett	
Miss Danielle K Simpson	

BANKERS

Santander (UK) plc

INDEPENDENT EXAMINER

Neil Adshead FCA
Creative Tax Reliefs Ltd
Room F14A, First Floor, Bolton Arena, Arena Approach,
Horwich, Bolton, BL6 6LB

WEST WICKHAM OPERATIC SOCIETY

Trustees' Annual Report For the year ended 31 December 2022

The Directors submit their Report and the Financial Statements of the Company for the year ended 31st December 2022.

West Wickham Operatic Society is a company limited by guarantee (Company No: 03103691) and a Registered Charity No: 1052798.

The Company was formed on 19th September 1995 and following the special general meeting of the West Wickham Operatic Society on 8th November 1995 subsumed the activities of the previously unincorporated society which was formed in 1935.

The Company is governed by its Memorandum & Articles of Association dated 11th September 1997 and the principal activity is to educate the public in the dramatic and operatic arts.

In order to achieve these objects the Directors of the Company ensure that the Company undertakes a number of operatic and related productions each year.

West Wickham Operatic Society is run by a Council of Management, all members of which act as trustees of the charity. The Council of Management take an active role in managing the Company, however decisions relating to individual productions are delegated to the production teams appointed to stage each individual production.

DIRECTORS – During the period, the members of the Council of Management who are Directors, were as follows:

Mr Terence J Gauntlett	Chairman (appointed 5 th June 2019)
Mrs Vickie E Faint	Secretary (appointed 13 th July 2022)
Mrs Elizabeth Hodgson	Treasurer (appointed 13 th July 2022)
Mrs Josie Simpson	Business Manager (appointed 13 th July 2022)
Mr Kevin R Gauntlett	Marketing Manager (appointed 2 nd September 2020)
Mr Jeremy Gauntlett	(appointed 16 th June 2021)
Mrs Tracy Leach	(appointed 2 nd September 2020)
Mr Jonathan Faint	(appointed 16 th June 2021)
Mrs Michelle Benn	(appointed 2 nd September 2020)
Miss Ellen L Gauntlett	(appointed 16 th June 2021)
Miss Danielle K Simpson	(appointed 16 th June 2021)

One third of the officers shall retire by rotation each year. Members of the Company are entitled to vote on the reappointment of the Council at the Annual General Meeting and are also entitled to propose Officers for appointment to the Council.

REVIEW OF ACTIVITIES – During the period the Company undertook two productions at the Churchill Theatre, Bromley. The Company is dependent upon considerable input from volunteers. The Company is essentially amateur, however it does make use of professional and semi-professional performers, directors, musical directors, choreographers and stage crews when the need arises.

WEST WICKHAM OPERATIC SOCIETY

Trustees' Annual Report For the year ended 31 December 2022

FINANCIAL RESULTS & TRANSFERS TO RESERVES – After charging all expenses, the Income and Expenditure Account showed a loss of £31,038. The balance carried forward in the Income and Expenditure account was £102,888 this includes receipt of Theatre Tax Credit (less fees) of £6,963.

Two productions were mounted during the year and the details of the surplus or deficit of this production are as follows:

Made In Dagenham	- £22,485
Calendar Girls	- £16,195

Despite these heavy losses the balance sheet continues to remain strong. Though, given the uncertainty of the financial performance that surrounds each individual production the directors consider it important to maintain the society's solvency in order to continue its policy of staging operatic works, currently two productions are planned for 2023.

The Society has no investments other than funds held on deposit with the Society's bankers.

The directors believe that the assets are adequate to meet the Society's obligations.

DIVIDENDS – The Directors do not propose a dividend.

STATEMENT OF DIRECTORS' RESPONSIBILITIES – Company and charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time that the financial statements comply with the Companies Act 1985 and the Charities Act 1993. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST WICKHAM OPERATIC SOCIETY

**Trustees' Annual Report
For the year ended 31 December 2022**

BANKERS – The Company's bankers are:

Santander UK plc (formerly Alliance & Leicester plc)

BBAM, Bridle Road, Bootle, Merseyside, L30 4GB

REGISTERED OFFICE – The Company's registered office is situated at:

25 Repton Road, Orpington, Kent, BR6 9HR

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board and

Signed on its behalf by

A handwritten signature in black ink, appearing to read 'T J Gauntlett', is written over a horizontal dotted line. The signature is fluid and cursive.

Mr T J Gauntlett – Chairman

Date: 6 June 2023

WEST WICKHAM OPERATIC SOCIETY

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES WEST WICKHAM OPERATIC SOCIETY**

On accounts for the year ended 31 December 2022 **Charity no** 1052798

Set out on pages 6 to 12

I report to the trustees on my examination of the accounts of the above Company for the year ended 31 December 2022.

As the charity's trustees of the Company (and also its directors), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the Act").

Responsibilities and basis of report Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  **Date:** 6 June 2023

Name: Neil Adshead

Relevant professional qualification(s) or body: FCA. Institute of Chartered Accountants in England and Wales

Address: Creative Tax Reliefs Ltd
Room F14A, First Floor, Bolton Arena, Arena Approach,
Horwich, Bolton, BL6 6LB

WEST WICKHAM OPERATIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted and Total funds 2022	Total funds 2021
		£	£
INCOME FROM:			
Donations and legacies	2	332	450
Charitable activities	3	71,873	59,273
Other	4	7,079	1,572
Total		79,284	61,295
EXPENDITURE ON:			
Charitable activities	5	107,423	65,864
Other	6	2,899	5,950
Total		110,322	71,814
NET INCOME		(31,038)	(10,519)
Transfer between funds			
TOTAL FUNDS BROUGHT FORWARD		133,926	144,445
TOTAL FUNDS CARRIED FORWARD		102,888	133,926

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

All income and expenditure derive from continuing activities.

WEST WICKHAM OPERATIC SOCIETY

BALANCE SHEET AS AT
31 DECEMBER 2022

	Note	2022	2021
		£	£
CURRENT ASSETS			
Debtors	7	4,655	19,296
Cash at bank and in hand		<u>103,951</u>	<u>115,530</u>
Total current assets		108,606	134,826
LIABILITIES			
Creditors: Amounts falling due within one year	8	5,718	900
NET CURRENT ASSETS		<u>102,888</u>	<u>133,926</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,888</u>	<u>133,926</u>
TOTAL NET ASSETS		<u>102,888</u>	<u>133,926</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds			
General funds	9	<u>102,888</u>	<u>133,926</u>
Total charity funds		<u>102,888</u>	<u>133,926</u>


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.


The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the trustees and authorised for issue on 6 June 2023, and are signed on behalf of the board by:


Mr T J Gauntlett
Chairman


Mrs E Hodgson
Trustee

The notes on pages 8 to 12 form part of these accounts

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

General information

West Wickham Operatic Society Limited is a charitable company registered with the Charity Commission in England & Wales. The office address is 25 Repton Road, Orpington, Kent, BR6 9HR

1.1 Accounting convention

These financial statements have been prepared in accordance with the charity's constitution, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

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 the 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 Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

1.4 Fund accounting

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1.5 Income

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.

For donations to be recognised the charity will have been notified of the amounts. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All expenditure was incurred in carrying out the charitable activity of the charity, including the costs of operating.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

There were no employees during the year (2021 Nil)

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT.

1.8 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2. Donations and legacies

	2022	2021
	£	£
Gift aid	<u>332</u>	<u>450</u>

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Operatic production income	68,743	57,844
Membership subscriptions	3,130	1,105
Other	-	324
	<u>71,873</u>	<u>59,273</u>

4. OTHER INCOME

	2022	2021
	£	£
Creative industries tax relief	6,963	1,559
Interest income	116	13
	<u>7,079</u>	<u>1,572</u>

5. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Operatic productions	<u>107,423</u>	<u>65,864</u>

6. SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total	Support	Governance	Total
	costs	costs	2022	costs	costs	2021
	£	£	£	£	£	£
Subscriptions	220	-	220	92	-	92
Accountancy fees	1,020	900	1,920	228	900	1,128
Sundry expenses	759	-	759	4,730	-	4,730
	<u>1,999</u>	<u>900</u>	<u>2,899</u>	<u>5,050</u>	<u>900</u>	<u>5,950</u>

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. DEBTORS

	2022	2021
	£	£
Prepayments	4,655	19,296

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals	5,718	900

9. MOVEMENT IN FUNDS

These are the unrestricted funds which are material to the charity's activities, and are made up as follows:

	At 01/01/2022	Incoming resources	Resources expended	At 31/12/2022
	£	£	£	£
Unrestricted funds				
General fund	133,926	79,284	(110,322)	102,888
For the year ended 31 December 2021	Balance at 01/01/2021	Incoming resources	Resources expended	Balance at 31/12/2021
	£	£	£	£
	144,445	61,295	(71,814)	133,926

Unrestricted funds comprise income granted or donated to or earned by the charity to be used at the discretion of the trustees to fund any activity in furtherance of the charity's objectives.

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. RELATED PARTY DISCLOSURES

No trustee received remuneration for their services as a trustee during the year (2021 NIL).

Seven trustees were reimbursed for production and miscellaneous expenses totalling £2,280 (2021 £415)

There were no related party transactions for the year ended 31 December 2022.

WEST WICKHAM OPERATIC SOCIETY

England & Wales - Charity number 1052798

Accounts

CHARITY REGISTRATION NUMBER: 1052798

COMPANY REGISTRATION NUMBER: 03103691

WEST WICKHAM OPERATIC SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

WEST WICKHAM OPERATIC SOCIETY

ANNUAL REPORT AND FINANCIAL STATEMENTS

CONTENTS

	Page
Reference and administrative details	1
Trustees' annual report	2 - 4
Independent Examiner's report to the trustees	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8- 12

WEST WICKHAM OPERATIC SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021**

REGISTERED CHARITY NAME West Wickham Operatic Society

CHARITY REGISTRATION NUMBER 1052798

COMPANY REGISTRATION NUMBER 3103691

REGISTERED OFFICE AND OPERATIONAL ADDRESS 25 Repton Road,
Orpington,
Kent,
BR6 9HR

TRUSTEES

The trustees who served during the year and since the year end were as follows:

Mr Terence J Gauntlett	Chairman
Mr Graham K E Copeland	Secretary
Mrs Elizabeth Hodgson	Treasurer
Mrs Josie Simpson	Business Manager
Mrs Vickie E Faint	Marketing Manager
Mr Jeremy Gauntlett	
Mr Kevin R Gauntlett	
Mrs Tracy Leach	
Mr Jonathan Faint	
Mrs Michelle Benn	
Miss Ellen L Gauntlett	
Miss Danielle K Simpson	

BANKERS

Santander (UK) plc

INDEPENDENT EXAMINER

Neil Adshead FCA
Creative Tax Reliefs Ltd
Room F14A, First Floor, Bolton Arena, Arena Approach,
Horwich,
Bolton, BL6 6LB

WEST WICKHAM OPERATIC SOCIETY

Trustees' Annual Report For the year ended 31 December 2021

The Directors submit their Report and the Financial Statements of the Company for the year ended 31st December 2021.

West Wickham Operatic Society is a company limited by guarantee (Company No: 03103691) and a Registered Charity No: 1052798.

The Company was formed on 19th September 1995 and following the special general meeting of the West Wickham Operatic Society on 8th November 1995 subsumed the activities of the previously unincorporated society which was formed in 1935.

The Company is governed by its Memorandum & Articles of Association dated 11th September 1997 and the principal activity is to educate the public in the dramatic and operatic arts.

In order to achieve these objects the Directors of the Company ensure that the Company undertakes a number of operatic and related productions each year.

West Wickham Operatic Society is run by a Council of Management, all members of which act as trustees of the charity. The Council of Management take an active role in managing the Company, however decisions relating to individual productions are delegated to the production teams appointed to stage each individual production.

DIRECTORS – During the period, the members of the Council of Management who are Directors, were as follows:

Mr Terence J Gauntlett	Chairman (appointed 5 th June 2019)
Mr Graham K E Copeland	Secretary (retired/resigned 16 th June 2021)
Mrs Vickie E Faint	Secretary (appointed 20 th June 2018)
Mrs Elizabeth Hodgson	Treasurer (appointed 20 th June 2018)
Mrs Josie Simpson	Business Manager (appointed 5 th June 2019)
Mr Kevin R Gauntlett	Marketing Manager (appointed 2 nd September 2020)
Mr Jeremy Gauntlett	(appointed 16 th June 2021)
Mrs Tracy Leach	(appointed 2 nd September 2020)
Mr Jonathan Faint	(appointed 16 th June 2021)
Mrs Michelle Benn	(appointed 2 nd September 2020)
Miss Ellen L Gauntlett	(appointed 16 th June 2021)
Miss Danielle K Simpson	(appointed 16 th June 2021)

One third of the officers shall retire by rotation each year. Members of the Company are entitled to vote on the reappointment of the Council at the Annual General Meeting and are also entitled to propose Officers for appointment to the Council.

WEST WICKHAM OPERATIC SOCIETY

Trustees' Annual Report For the year ended 31 December 2021

REVIEW OF ACTIVITIES – Due to the Coronavirus pandemic during the first part of this period the Company cancelled the first productions scheduled at the Churchill Theatre, Bromley. As soon as the Churchill Theatre reopened a music hall show was undertaken at this venue and all profits donated to Bromley Downs Syndrome Support Group.

The Company is dependent upon considerable input from volunteers. The Company is essentially amateur, however it does make use of professional and semi-professional performers, directors, musical directors, choreographers and stage crews when the need arises. Membership fees collected during 2020 have been extended to cover 2021.

FINANCIAL RESULTS & TRANSFERS TO RESERVES – After charging all expenses, the Income and Expenditure Account showed a loss of £10,519.87. The balance carried forward in the Income and Expenditure account was £134,925.56 this includes receipt of Theatre Tax Credit (less fees) of £1,558.79.

One production was mounted during the year and the details of the surplus or deficit of this production are as follows:

Kinky Boots	- £7,520.77
-------------	-------------

The balance sheet continues to remain strong. Though, given the uncertainty of the financial performance that surrounds each individual production the directors consider it important to maintain the society's solvency in order to continue its policy of staging operatic works, currently two productions are planned for 2022.

The Society has no investments other than funds held on deposit with the Society's bankers.

The directors believe that the assets are adequate to meet the Society's obligations.

DIVIDENDS – The Directors do not propose a dividend.

STATEMENT OF DIRECTORS' RESPONSIBILITIES – Company and charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

WEST WICKHAM OPERATIC SOCIETY

**Trustees' Annual Report
For the year ended 31 December 2021**

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time that the financial statements comply with the Companies Act 1985 and the Charities Act 1993. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BANKERS – The Company's bankers are:

Santander UK plc (formerly Alliance & Leicester plc)

BBAM, Bridle Road, Bootle, Merseyside, L30 4GB

REGISTERED OFFICE – The Company's registered office is situated at

25 Repton Road, Orpington, Kent, BR6 9HR

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board and

Signed on its behalf by

A handwritten signature in black ink, appearing to read 'T J Gauntlett', written over a horizontal dotted line.

Mr T J Gauntlett – Chairman

Date: 12 April 2022

WEST WICKHAM OPERATIC SOCIETY

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES WEST WICKHAM OPERATIC SOCIETY

On accounts for the year ended 31 December 2021 Charity no 1052798

Set out on pages 6 to 12

I report to the trustees on my examination of the accounts of the above Company for the year ended 31 December 2021.

As the charity's trustees of the Company (and also its directors), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the Act").

Responsibilities and basis of report

Having satisfied myself that the accounts of the company are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Neil Adshead FCA

Date:

14 April 2022

Name:

Neil Adshead

Relevant professional qualification(s) or body (if any):

FCA. Institute of Chartered Accountants in England and Wales

Address:

Creative Tax Reliefs Ltd
Room F14A, First Floor, Bolton Arena, Arena Approach,
Horwich, Bolton, BL6 6LB

WEST WICKHAM OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2021

	Note	2021 Unrestricted funds £	2020 Unrestricted funds £
Income from:			
Donations and legacies	2	450	1,187
Charitable activities	3	59,273	2,323
Other income	4	1,572	16,914
Total income		61,295	20,424
Expenditure:			
Expenditure on charitable activities	5	65,864	8,256
Other costs	6	5,950	4,834
Total expenditure		71,814	13,090
Net income /(expenditure) for the year		(10,519)	7,334
Net movement in funds in the year		(10,519)	7,334
Reconciliation of funds:			
Total funds brought forward		<u>144,445</u>	<u>137,111</u>
Total funds carried forward		<u>133,926</u>	<u>144,445</u>

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

All income and expenditure derive from continuing activities.


WEST WICKHAM OPERATIC SOCIETY

BALANCE SHEET AS AT
31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
Current assets					
Debtors	7	19,296		6,772	
Cash at bank and in hand		<u>115,530</u>		<u>138,573</u>	
Total Current Assets		134,826		145,345	
Creditors: amounts falling due within one year	8	900		900	
Net current assets		133,926		144,445	
Net assets		<u>133,926</u>		<u>144,445</u>	
Funds of the charity:					
Unrestricted income funds	9	<u>133,926</u>		<u>144,445</u>	
Total charity funds		<u>133,926</u>		<u>144,445</u>	

These financial statements were approved by the trustees and authorised for issue on 14 April 2022, and are signed on behalf of the board by:


Mr J Gauntlett
Chairman


Mrs E Hodgson
Trustee

The notes on pages 8 to 12 form part of these accounts

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

General information

West Wickham Operatic Society Limited is a charitable company registered with the Charity Commission in England & Wales. The office address is 25 Repton Road, Orpington, Kent, BR6 9HR

1.1 Accounting convention

These financial statements have been prepared in accordance with the charity's constitution, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

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 the 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.

At the date of approval of the accounts, the trustees are aware of the potential impact on the charity of Covid-19. The trustees have actively taken and continue to take all reasonable steps to mitigate any impact the virus may have on the charity.

1.3 Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

1.4 Fund accounting

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.5 Income

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.

For donations to be recognised the charity will have been notified of the amounts. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All expenditure was incurred in carrying out the charitable activity of the charity, including the costs of operating.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

There were no employees during the year (2020 Nil)

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT.

1.8 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2. Donations and legacies

	Total 2021 £	Total 2020 £
Gift Aid	<u>450</u>	<u>1,187</u>
		-

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from charitable activities

	Total 2021 £	Total 2020 £
Operatic Production income	57,844	-
Membership subscriptions	1,105	2,175
Other	324	148
	<u>59,273</u>	<u>2,323</u>

4. Other income

	Total 2021 £	Total 2020 £
Creative industry tax relief	1,559	8,414
Interest income	13	394
Insurance claim	-	8,106
	<u>1,572</u>	<u>16,914</u>

5. Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Operatic Productions	<u>65,864</u>	<u>8,256</u>

6. Support and Governance costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Subscriptions	92	-	92	245	-	245
Accountancy fees	228	900	1128	1,291	900	2,191
Sundry expenses	<u>4,730</u>	-	<u>4,730</u>	<u>2,398</u>	-	<u>2,398</u>
	<u>5,050</u>	<u>900</u>	<u>5,950</u>	<u>3,934</u>	<u>900</u>	<u>4,834</u>

WEST WICKHAM OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7. Debtors

	2021	2020
	£	£
Prepayments	<u>19,296</u>	<u>6,772</u>

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>900</u>	<u>900</u>

9. Unrestricted funds

These are the unrestricted funds which are material to the charity's activities, and are made up as follows:

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Unrestricted Fund	144,445	61,295	(71,814)	-	133,926

For the year ended 31 December 2020

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Unrestricted Fund	137,111	20,424	(13,090)	-	144,445

Unrestricted funds comprise income granted or donated to or earned by the charity to be used at the discretion of the trustees to fund any activity in furtherance of the charity's objectives.

WEST WICKHAM OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Trustees

No trustee received remuneration for their services as a trustee during the year (2020 NIL).

Four trustees were reimbursed for production expenditure totalling £303 (2020 £986) and one trustee for administration expenditure totaling £112 (2020 NIL)

K Gauntlett received £50 as acting director (2020 NIL).

There were no other transactions with related parties or trustees

WEST WICKHAM OPERATIC SOCIETY

England & Wales - Charity number 1052798

Accounts

WEST WICKHAM OPERATIC SOCIETY

REGISTERED CHARITY NO. 1052798

COMPANY NO. 3103691

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

REPORTING PERIOD: 1 JANUARY 2020 – 31 DECEMBER 2020

West Wickham Operatic Society
Trustees' Report and Accounts
For The Year Ended 31 December 2020

CONTENTS

	Page
Trustees' Annual Report	1
Independent Examiner's Report	4
Accounts	5

WEST WICKHAM OPERATIC SOCIETY

ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2020

The Directors submit their Report and the Financial Statements of the Company for the year ended 31st December 2020.

West Wickham Operatic Society is a company limited by guarantee (Company No: 3103691) and a Registered Charity No: 1052798.

The Company was formed on 19th September 1995 and following the special general meeting of the West Wickham Operatic Society on 8th November 1995 subsumed the activities of the previously unincorporated society which was formed in 1935.

The Company is governed by its Memorandum & Articles of Association dated 11th September 1997 and the principal activity is to educate the public in the dramatic and operatic arts.

In order to achieve these objects the Directors of the Company ensure that the Company undertakes a number of operatic and related productions each year.

West Wickham Operatic Society is run by a Council of Management, all members of which act as trustees of the charity. The Council of Management take an active role in managing the Company, however decisions relating to individual productions are delegated to the production teams appointed to stage each individual production.

DIRECTORS – During the period, the members of the Council of Management who are Directors, were as follows:

Mr Terence J Gauntlett	Chairman (appointed 5 th June 2019)
Mr Graham K E Copeland	Secretary (appointed 5 th June 2019)
Mrs Elizabeth Hodgson	Treasurer (appointed 20 th June 2018)
Mrs Josie Simpson	Business Manager (appointed 5 th June 2019)
Mrs Vickie E Faint	Marketing Manager (appointed 20 th June 2018)
Mr Jeremy Gauntlett	(appointed 20 th June 2018)
Mr Kevin R Gauntlett	(appointed 2 nd September 2020)
Mrs Tracy Leach	(appointed 2 nd September 2020)
Mr Jonathan Faint	(appointed 14 th June 2017)
Mrs Michelle Benn	(appointed 2 nd September 2020)

One third of the officers shall retire by rotation each year. Members of the Company are entitled to vote on the reappointment of the Council at the Annual General Meeting and are also entitled to propose Officers for appointment to the Council.

REVIEW OF ACTIVITIES – Due to the Coronavirus pandemic, during the period the Company cancelled the two operatic productions scheduled at the Churchill Theatre, Bromley. In addition there were no music hall shows undertaken.

The Company is dependent upon considerable input from volunteers. The Company is essentially amateur, however it does make use of professional and semi-professional performers, directors, musical directors, choreographers and stage crews when the need arises. Membership fees collected during this period have been extended to cover 2021.

FINANCIAL RESULTS & TRANSFERS TO RESERVES – After charging all expenses, the Income and Expenditure Account showed a profit of £7,334.57. The balance carried forward in the Income and Expenditure account was £144,445.43 this includes receipt of Theatre Tax Credit (less fees) of £7,213.52.

Two productions were abandoned due to the Coronavirus pandemic and insurance claims were settled against expenses incurred leaving the following deficits:

Made In Dagenham	- £50.00
Kipps	- £100.00

The balance sheet continues to remain strong. Though, given the uncertainty of the financial performance that surrounds each individual production the directors consider it important to maintain the society's solvency in order to continue its policy of staging operatic works, currently only one production and one music hall event are planned for 2021.

The Society has no investments other than funds held on deposit with the Society's bankers.

The directors believe that the assets are adequate to meet the Society's obligations.

DIVIDENDS – The Directors do not propose a dividend.

STATEMENT OF DIRECTORS' RESPONSIBILITIES – Company and charity law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time that the financial statements comply with the Companies Act 1985 and the Charities Act 1993. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BANKERS – The Company's bankers are:

Santander UK plc (formerly Alliance & Leicester plc)
BBAM, Bridle Road, Bootle, Merseyside, L30 4GB

REGISTERED OFFICE – The Company’s registered office is situated at

25 Repton Road, Orpington, Kent, BR6 9HR

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board and
Signed on its behalf by

Terence J. Gauntlett

Terence J. Gauntlett (Apr 21, 2021 15:33 GMT+1)

Mr T J Gauntlett – Chairman

Date: Apr 21, 2021



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

West Wickham Operatic Society

**On accounts for the year
ended**

31 December 2020

**Charity no
(if any)**

1052798

Set out on pages

Pages 4 to 26

**Responsibilities and
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did not comply with the applicable requirements

concerning the form and content of accounts set out in the Charities

(Accounts and Reports) Regulations 2008 other than any requirement

that the accounts give a 'true and fair' view which is not a matter

considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Neil Adshead FCA

Date:

Apr 24, 2021

Name:

Neil Adshead

**Relevant professional
qualification(s) or body
(if any):**

FCA. Institute of Chartered Accountants in England and Wales

Address:

Creative Tax Reliefs Ltd, Room F14A, First Floor, Bolton Arena, Arena Approach, Horwich, Bolton, BL6 6LB

West Wickham Operatic Society		Charity No	1052798
		Company No	3103691
Annual accounts for the period			
Period start date	01-Jan-20	To	Period end date 31-Dec-20

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	1,187	-	-	1,187	999
Charitable activities	S02	2,323	-	-	2,323	134,418
Other trading activities	S03	-	-	-	-	-
Investments	S04	394	-	-	394	635
Separate material item of income	S05	16,520	-	-	16,520	8,925
Other	S06	-	-	-	-	-
Total	S07	20,424	-	-	20,424	144,977
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	8,256	-	-	8,256	125,905
Separate material expense item	S10	-	-	-	-	-
Other	S11	4,834	-	-	4,834	2,231
Total	S12	13,090	-	-	13,090	128,136
Net income/(expenditure) before tax for the reporting period						
	S13	7,334	-	-	7,334	16,841
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	7,334	-	-	7,334	16,841
	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	7,334	-	-	7,334	16,841
Transfers between funds						
	S18	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	-	-	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
Net movement in funds						
	S22	7,334	-	-	7,334	16,841
Reconciliation of funds:						
Total funds brought forward	S23	137,111	-	-	137,111	120,270
Total funds carried forward	S24	144,445	-	-	144,445	137,111

Section B Balance sheet

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	6,772	-	-	6,772	58,969
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	138,573	-	-	138,573	108,161
Total current assets		B10	145,345	-	-	145,345	167,130
Creditors: amounts falling due within one year		B11	900	-	-	900	30,019
Net current assets/(liabilities)		B12	144,445	-	-	144,445	137,111
Total assets less current liabilities		B13	144,445	-	-	144,445	137,111
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	144,445	-	-	144,445	137,111
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	144,445	-	-	144,445	-
Unrestricted funds		B19	-	-	-	-	137,111
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	144,445	-	-	144,445	137,111


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Mr T J Gauntlett	Date of approval
 <small>Terence J. Gauntlett (Apr 21, 2021 15:33 GMT+1)</small>	Apr 21, 2021

Signature of director authenticating accounts being sent to Companies House

Mrs E Hodgson	Date
 <small>Elizabeth Hodgson (Apr 22, 2021 15:05 GMT+1)</small>	Apr 22, 2021

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
---	--

<p><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></p>	
<p><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></p>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓	✓	✓

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		✓	✓	✓

	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		✓		

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
			✓	✓

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		✓	✓	✓

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		✓	✓	✓

Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
				✓

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
				✓

Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓	✓	✓

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓	✓	✓

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓	✓	✓

Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Yes*		
	They are valued at cost.	Yes*	No*	N/a*
				✓

	The depreciation rates and methods used are disclosed in note 14.			
--	---	--	--	--

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
			✓	

	They are valued at cost.	Yes*	No*	N/a*
				✓

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
			✓	
	They are valued at cost.	Yes*	No*	N/a*
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	1,187	-	-	1,187	999
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,187	-	-	1,187	999
Charitable activities:	Operatic Production income	-	-	-	-	130,322
	Music Hall income	-	-	-	-	415
	Membership subscriptions	2,175	-	-	2,175	3,655
	Other	148	-	-	148	26
	Total	2,323	-	-	2,323	134,418
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	394	-	-	394	635
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	394	-	-	394	635
Separate material item of income	Theatre tax credit	8,414	-	-	8,414	8,925
	Insurance claim	8,106	-	-	8,106	-
		-	-	-	-	-
		-	-	-	-	-
	Total	16,520	-	-	16,520	8,925
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		20,424	-	-	20,424	144,977

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Operatic Productions	8,256	-	-	8,256	125,905	-	-	125,905
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	8,256	-	-	8,256	125,905	-	-	125,905
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Subscriptions	245	-	-	245	245	-	-	245
Accountancy fees	2,191	-	-	2,191	1,249	-	-	1,249
Social events	-	-	-	-	291	-	-	291
Sundry expenses	2,398	-	-	2,398	446	-	-	446
Total other expenditure	4,834	-	-	4,834	2,231	-	-	2,231
TOTAL EXPENDITURE	13,090	-	-	13,090	128,136	-	-	128,136

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 10 Details of certain types of expenditure**Note 10.1** Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	900	1,381
Assurance services other than independent examination	-	-
Tax advisory fees		-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	
Prepayments and accrued income	6,772	58,969
Other debtors	-	-
Total	6,772	58,969

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	900	30,019	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	900	30,019	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
124,894	100,635
13,679	7,526
-	-
138,573	108,161

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR	Furthering charitable objectives	137,111	20,424	- 13,090	-	-	144,445
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			137,111	20,424	- 13,090	-	-	144,445

Yes*

No*

Fund balances carried forward include assets and liabilities denominated in a foreign currency

<input type="checkbox"/>	<input checked="" type="checkbox"/>
--------------------------	-------------------------------------

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted fund	UR	Furthering charitable objectives	120,270	144,977	- 128,136	-	-	137,111
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			120,270	144,977	- 128,136	-	-	137,111

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Production expenses	986	5,107
	-	-
TOTAL	986	5,107

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

4	9
---	---

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.











Accounts & IE for West Wickham Operatic Society from Creative Tax Reliefs Limited

Final Audit Report

2021-04-24

Created:	2021-04-20
By:	Sandra Lee (sandra.lee@creativetaxreliefs.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAADDXWbkIFnqwjKp1BIhEUT1eSNwTM3rgl

"Accounts & IE for West Wickham Operatic Society from Creative Tax Reliefs Limited" History

-  Document created by Sandra Lee (sandra.lee@creativetaxreliefs.com)
2021-04-20 - 12:09:00 GMT - IP address: 212.139.0.30
-  Document emailed to Terence J. Gauntlett (tjgauntlett@gmail.com) for signature
2021-04-20 - 12:13:03 GMT
-  Email viewed by Terence J. Gauntlett (tjgauntlett@gmail.com)
2021-04-20 - 12:23:18 GMT - IP address: 82.5.197.35
-  Document e-signed by Terence J. Gauntlett (tjgauntlett@gmail.com)
Signature Date: 2021-04-21 - 14:33:10 GMT - Time Source: server- IP address: 82.5.197.35
-  Document emailed to Elizabeth Hodgson (dhhippo@ntlworld.com) for signature
2021-04-21 - 14:33:12 GMT
-  Email viewed by Elizabeth Hodgson (dhhippo@ntlworld.com)
2021-04-21 - 16:02:02 GMT - IP address: 86.21.199.190
-  Document e-signed by Elizabeth Hodgson (dhhippo@ntlworld.com)
Signature Date: 2021-04-22 - 14:05:13 GMT - Time Source: server- IP address: 86.21.199.190
-  Document emailed to Neil Adshead (neil.adshead@creativetaxreliefs.com) for signature
2021-04-22 - 14:05:15 GMT
-  Email viewed by Neil Adshead (neil.adshead@creativetaxreliefs.com)
2021-04-22 - 15:32:11 GMT - IP address: 109.152.139.231
-  Document e-signed by Neil Adshead (neil.adshead@creativetaxreliefs.com)
Signature Date: 2021-04-24 - 16:26:35 GMT - Time Source: server- IP address: 109.152.139.231

✔ Agreement completed.

2021-04-24 - 16:26:35 GMT