

PENARTH OPERATIC AND DRAMATIC SOCIETY

England & Wales · Charity number 1059300

Details

Other names P O D S, PODS

Status Registered

Legal form Other

Registered 1996-11-19

Register [View on the Charity Commission register](#)

Contact

Address 146 Redlands Road
Penarth
South Glamorgan
CF64 2QR

Phone 07886088607

Email Treasurer@podspenarth.org

Website www.podspenarth.org

Activities

Objects: TO EDUCATE AND FURTHER THE APPRECIATION OF THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, AND TO ASSIST SUCH CHARITABLE INSTITUTIONS OR PURPOSES AS THE TRUSTEES SHALL DETERMINE: FOR FULL DETAILS SEE CLAUSE 2

Activities: Staging plays and operatic shows.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Cardiff
- Vale Of Glamorgan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£131,416	£124,628	-	-
2024-06-30	£80,641	£78,160	-	-
2023-06-30	£70,039	£63,780	-	-
2022-06-30	£41,456	£44,320	-	-
2021-06-30	£4,379	£3,280	-	-

Trustees

Name	Role	Appointed
MARY ELIZABETH GARDNER	Chair	
DEBORAH APOLLONIO		2016-06-30
MELISSA RABAIOTTI		2016-06-30
ROBERT JAMES TUCKER		2020-12-16
WENDY QUEENIE HUXTABLE-MCTURK		

PENARTH OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1059300

Accounts

Penarth Operatic and Dramatic Society

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2025

Registered Charity Number: 1059300

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2025

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Penarth Operatic and Dramatic Society

Trustees

Mrs Mary Gardner
Mr Bob Tucker
Mrs Wendy Huxtable-McTurk
Mrs Deborah Apollonio
Mrs Melissa Rabaiotti

Executive Officers

Chairman	Mary Gardner
Vice Chairman	Kim Herniman
Secretary	Deborah Apollonio
Treasurer	Bob Tucker

Executive Committee Members

Head of Musicals	Ceri Wheatley
Assistant to Head of Musicals	Elinor Bruner
Head of Drama	Nigel Crick
Assistant to Head of Drama	Melissa Rabaiotti
Head of PODyS	Lauren Jenkins
Assistant Treasurer	Sue Owen
Marketing Officer	Rebecca McVicar
Publicity Officer	Peter Knowles
Ticket Secretary	Fiona Porter Smith
Membership & Patrons Secretary	Wendy Huxtable-McTurk
Front of House Manager	Alexandra Jenkins
Social Secretary	Emma Dennett
Wardrobe Secretary	Andy Bradshaw
Head of Design	Alex Wilson (co-opted by committee)
Head of Music	Louise Jenkins

Bankers

HSBC Bank Plc
1 Herbert Terrace
Stanwell Road
Penarth

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2025

When I presented my Annual Report last year PODS was in the middle of the immense achievement of reaching and celebrating its Centenary – one hundred years of providing cultural entertainment within our local community. Now those celebrations are at an end and what an exciting, busy and brilliant 100th Birthday we had.

Early last August we continued the initial celebrations of 2024 with our first ever open-air production, *Under Milk Wood*, held in the Kymin grounds and co-directed by Ruth Glynn and Alex Wilson. The weather was kind, we sold out, and it was a triumph. At the end of August we put on an outstanding Centenary Exhibition at the Pier Pavilion. A magnificent time-line of PODS history over 100 years which had been collated and put together by Peter Knowles and displayed with photographs around all the wall space together with large, hanging, publicity frames. This was accompanied by excellent costume displays courtesy of Andy Bradshaw and prized memorabilia of award trophies and commendations. PODS long history was on display, a remarkable exhibition, highly praised and filmed by Wales T.V. and went out on the early evening news.

In September, again at the Pier Pavilion, the adult section was joined by PODyS as we presented a Centenary Gala Concert which was a sell out for its four performances. Produced by Kim Herniman with Dave Thompson, the M.D., it received high and fulsome praise for PODS ensemble singing with its emotional journey of songs from many of the Society's great musicals together with an interesting, verbal, historical, context. In October we continued our year with the emotional drama, *Steel Magnolias*, directed by Sally Mathias, another superb production. The grand finale to our Centenary year came in December with our panto, *Sleeping Beauty and the Kingdom of Dreams*, especially written and directed by Andy Bradshaw to celebrate PODS Centenary. This provided a spectacular and triumphant end to our 100th Birthday with an amazing seat take-up of 1,800, the best ever in our twenty-six year panto history.

Then, a page was turned as we entered into our second century with another show-stopper, *'Allo, Allo 2 – The Camembert Caper* in March 2025, directed by Alex Wilson, a great success both artistically and financially with an 845 seat take-up. This was followed by another brilliant success in May with the magical and humorous, *Shrek, the Musical*, directed by Fiona Porter-Smith, which attracted a 1,260 ticket-take. This was one of the most hardest and technically difficult show to stage for an amateur group but it was pulled off beautifully by all involved in the production.

More recently and after many years, the Drama Section once again took part in the Glamorgan Drama League's One Act Play Festival in April with the comedy, *A Husband For Breakfast*, directed by Jon Barnes. This ultimately made it to the top three best one-acts in the Wales Finals with Penni Carr being awarded the Bea Wells Memorial Trophy for 'Best Individual Performance'.

Then in June our youth section PODyS put on the show, *High School Musical*, at the Paget Rooms, their second full-scale musical to date, which received a well-deserved and lovely review from our NODA representative. They also held a most enjoyable PODyS Got Talent evening this March. This is their third year of existence and it is amazing what they have achieved in such a short time and a big 'Thank You' must go to the PODyS team of tutors, Ceri Wheatley, Chloe Welsh, Helen Taylor and headed by Lauren Jenkins, with Kim Herniman having an overview and safeguarding role.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2025 (Continued)

We now have an excellent Dingle scenery team of design and construction with Alex Wilson, Martin Dennett, Andy Bradshaw and Bob Tucker, together with a coterie of helpers, who have provided excellent, functional sets for all of our productions. Together with the back-stage crew, it is no exaggeration to say that, they are just as important to a production as those on the stage, for without them we could not put on a show. The Dingle facilities have been re-arranged and Andy Bradshaw has excelled himself also on the costume front and has transformed the new costume store. Our friends from Concept Players are still renting a lock-up at the Dingle.

Committee Meetings have been held on a monthly basis and I am full of immeasurable gratefulness and express a sincere thanks to them for all the hard work and commitment which each Committee Member puts into the running of the Society and for the support which they give to each other and to me. Also, I'd like to thank Lauren Jenkins for organising the excellent 100 year celebration T-Shirts she had made by Fiona Bruncker. Committee keeps PODS ticking over and provides a base of continuity, particularly as quite a number of member nowadays are peripatetic and involved with other societies.

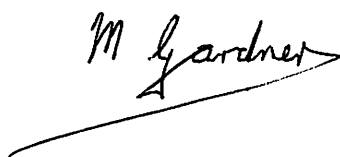
The highlight of the PODS social-side was the Oscars Dinner Night in October which was held at the Pier Pavilion in celebration of our 100th Birthday; a ritual curry night now takes place on the Friday night of a show week; there was a ten-pin bowling night over in the bay; a Christmas Party for the PODyS and after-show celebration 'dos'. Other major social events were the Glamorgan Drama League's 'Glamme' Awards and NODA Awards evenings. We know that our shows are well received and highly praised by our audiences but with a plethora of Nominations and the bevy of Awards from our peers which follow, reinforces the high artistic quality of our productions and we can take much pride in this.

At the Glammie awards, held at the Barry Memorial Hall, *Shakespeare In Love* won 'Best Presentation of a Play'; *The Producers* won 'Best Presentation of a Musical' and 'Best Overall Musical Production'; Fiona Porter-Smith won 'Best Director of a Musical' for *The Producers*. Sally Mathias won 'Best Director of a Play' for *Steel Magnolias*; the Moderator's Award went to Penni Carr for her performances in *Steel Magnolias* and *Under Milk Wood*, and young Austin Beasley from PODyS won 'Best Performer Aged 13 or Under for his role in *Shakespeare In Love*. Then there was the N.O.D.A. Awards evening, held at the Celtic Manor Conference Centre, when *Steel Magnolias* re-inforced its success with the NODA award for 'Best Production', and Penni Carr again winning an award for her 'Outstanding Performance' as M'Lynn. Plus, Josh Ogle won the NODA Regional (Wales & Ireland) award for his role as the famous bard in *Shakespeare in Love*. We also won the award for Best Poster for *Steel Magnolias*, which brings me to the excellent programmes for our shows prepared by Peter Knowles and Becky McVicar.

There is no doubt that PODS is thriving as it enters into its second century with an 80 figure membership, a high artistic reputation for its productions due to members' passionate commitment, hard work and first-class talents both on-stage and off-stage, together with a safety net of financial security. On top of this is the great satisfaction that PODS has contributed immensely to the richness and cultural well-being of our local community as we continue to present the very best of amateur theatre. This was acknowledged by the Penarth Town Council when on the last night of 'Allo, 'Allo 2, *The Camember Capor*, after the curtain came down, the Town Mayor, Gwenda Roberts, presented to me on stage in front of the audience, a framed formal Address which paid tribute 'to the immense contribution over 100 years by PODS to the cultural activities of Penarth'. To sum up, PODS is a long established theatre company with a first-class reputation. We, its present members, have been part of, and are now, the guardians of this great legacy, attained by all those hundreds of members down through the decades, and I know it is in secure hands as I come to the end of my tenure as Chairman. All is well with the PODS!

Finally, on a personal note, it's been a great honour to have been PODS first woman Chairman and President and I thank you all for allowing me such a privilege.

M Gardner
Chair
15/7/2025



Penarth Operatic and Dramatic Society

Report of the trustees

For year ended 30 June 2025

The Trustees present their annual report and the independently reviewed accounts for the year ended 30 June 2025.

The information with respect to Trustees, officers and advisors, set out on page 1 forms part of this report. The financial statements comply with the Charity's constitution, applicable Accounting Standards and the Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1) "Accounting and Reporting by Charities" and the Charities Act 2011.

Structure, governance and management

Penarth Operatic and Dramatic Society ("the Charity") is governed by its constitution dated September 1996 and registered with the Charity Commission under charity number 1059300.

The governance of the Charity is delegated to the Executive Committee as detailed in its constitution, which consists of individuals elected by fully paid up members. The current Executive Committee has four officers (of which three are Trustees) and twelve members (of which two are Trustees).

The trustees, except where otherwise disclosed, are listed on page 1. The initial Trustees were appointed from the Committee, and the current Trustees were volunteer members.

In the light of Corporate Governance guidance contained within the Charities Statement of Recommended Practice FRS 102, the Executive Committee is continuing its review of the major strategic business and operational risks to which the Charity is exposed.

Currently no key risk have been identified. However, in terms of the Charity's ongoing stage performances, minor risks continue to relate to the shortages of supporting personnel for stage management, set building and other non-performing activities, and directors for both dramas and musicals. The Charity reviews ticket prices annually in light of escalating costs, in particular in respect of performance venues, hired in light and sound support services, musical directors, licences and royalties specific to musicals. The Charity seeks to avoid any increases to membership and stage fees and seeks to operate in such a way as to balance the net contributions from certain performances against losses from others, and efforts continue to be made to address these risks.

Objectives and activities

The primary objective of the Charity, as stated in its governing document, is to educate the public in the dramatic and operatic arts, by way of staging plays, musicals and pantomimes for the local community.

Achievements and performances

Penarth Operative and Dramatic Society

Report of the trustees continued For year ended 30 June 2025

Financial review and reserves

The statement of financial activities for the year is set out on page 8 of the accounts. A summary of the financial results and the work of the charity are set out below.

The charity's income increased from £80,641 in 2023-24 to £131,416. It generated a profit of £6,787 in the year (2023-24 profit of £2,481).

The charity's policy on restricted funds is to separately record donation, grants and other sources of fundraising where restrictions are imposed that are narrower than the Charity's overall objectives. As at 30 June 2025 the Charity had no restricted funds.

The Trustees are continuing to attempt to maximise the unrestricted funds of the charity to further its primary objective. The Trustees feel that they would be able to continue the current activities of the charity for the foreseeable future given a significant increase in the income. With the charity facing an environment of increasing competition and costs, the Trustees have adopted the financial strategy of minimising non-essential indirect spending in order to invest more expenditure on productions. At the same time, there continues to be a major focus on maximising 'front of house' income generation, which has been very successful. These strategies, combined with the enhancement of financial planning by the regular preparation and monitoring of detailed budgets, have all contributed to a rise in the surplus. The Trustees therefore feel that the level of reserves is adequate, but are continuing to consider ways in which additional unrestricted funds can be generated.

Trustees' responsibilities

The Trustees are required by charity law to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and its surplus or deficit as at the end of the financial year.

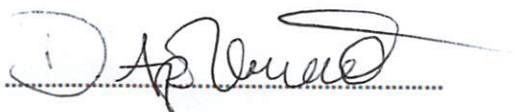
The Trustees confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the accounts ended 30 June 2025. The Trustees also confirm that applicable accounting standards have been followed and that the accounts have been prepared on the going concern basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Trustees

Deborah Appolonio

Secretary



Penarth Operatic and Dramatic Society

Independent examiner's report to the Trustees of Penarth Operatic and Dramatic Society

I report on the accounts of the trust for the year ended 30 June 2025, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



HRA Accounting Ltd

Cardiff House

Cardiff Road

Vale of Glamorgan

CF63 2AW

Penarth Operatic and Dramatic Society

Statement of Financial activities for the year ended 30 June 2025

		2025	2024
	Note	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary income	3	6,715	8,762
Activities for generating funds	3	12,853	8,295
Investment income		-	-
Incoming resources from charitable			
Activities	3	111,848	63,584
Total incoming resources		131,416	80,641
Resources expended			
Costs of generating funds			
Fundraising costs		10,558	5,574
Investment management costs		-	-
Charitable activities	4	113,296	72,028
Governance costs	4	774	558
Other resources expended		-	-
Total resources expended		124,628	78,160
Net incoming resources		6,787	2,481
Other recognised gains/ (losses)			
Gain on revaluation of fixed assets	5	-	-
Net movement in funds		6,787	2,481
Reconciliation of funds			
Total funds brought forward		244,661	242,180
Total funds carried forward		251,449	244,661

All income is unrestricted.

All incoming resources and resources expended are derived from continuing activities.

Penarth Operatic and Dramatic Society

Balance sheet as at 30 June 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	6	200,000	200,000
Current assets			
Stocks		-	-
Debtors	7	6,278	5,952
Cash at bank and in hand		47,346	42,781
Total current assets		53,624	48,733
Creditors: Amounts falling due within one year	8	(2175)	(4073)
Net current assets		51,449	44,660
Net assets		251,449	244,661
Funds of the charity			
Unrestricted funds			
Accumulated fund	9	77,057	70,269
Revaluation reserve	9	174,392	174,392
Total funds		251,449	242,180

The accounts on pages 8 to 14 were approved by the Trustees on 15.07.2025



.....
Bob Tucker

Treasurer & Trustee

Penarth Operatic and Dramatic Society

Notes to the accounts

For the year ended 30 June 2025

1 Basis of preparation

Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with 'Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1)', with Accounting Standards and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources;
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income), the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the Charity unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2025

Assets

Tangible fixed assets for use by charity

Freehold land and buildings are included at valuation. A revaluation is carried out at least once every five years by a suitably qualified person. Any other assets are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost or if gifted at the value to the Charity on receipt.

Stocks

Stocks are valued at the lower of costs and net realisable value.

Funds

Fund Accounting

The accumulated funds are restricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3 Analysis of incoming resources

	2025	2024
	£	£
Voluntary income		
Donations	-	-
Membership fees	5,555	7,126
Tax reclaimed under gift aid	1,160	1,636
	6,715	8,762
Activities for generation funds		
Rental income	1320	1320
Other income	453	479
Fundraising Income	11,080	6,496
	12,853	8,295
Incoming resources for charitable activities		
Gross income from productions	111,848	63,584
	111,848	63,584

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2025

4 Analysis of resources expended

	2025	2024
	£	£
Charitable activities		
Cost of productions	103,938	63,693
Fundraising Costs	10,558	5,574
Other operating costs	9,358	8,335
	123,854	77,602
Governance costs		
Legal and professional	480	360
Trustees' insurance	294	198
	1038	558

5 Details of certain items of expenditure

None of the trustees were paid any remuneration or expenses by the charity during the year (2024-£Nil). Independent examiner's fees for reporting on the accounts were incurred during the year totalling £480 (2024-£360).

6 Tangible fixed assets

	Freehold Land and buildings £
Valuation	
At 1 July 2024	200,000
Additions	-
At 30 June 2025	200,000
Depreciation	
At 1 July 2024	-
Charge for the Year	-
At 30 June 2025	-
Net Book Value	
At 30 June 2025	200,000
At 1 July 2024	200,000

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2025

7 Debtors

	2025	2024
	£	£
<hr/>		
Amounts falling due within one year		
Debtors	4,536	1,686
Paid in respect of future shows	850	3,378
Prepaid Expenses	892	888
	<hr/>	<hr/>
	6,278	5,952
	<hr/>	<hr/>

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
<hr/>		
Amounts falling due within one year		
Deferred Income	414	3,688
Prize draw subscriptions paid in advance	-	24
Unclaimed ticket refunds	-	-
Accrued Expenses	1761	360
	<hr/>	<hr/>
	2,175	4,072
	<hr/>	<hr/>

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2025

9 Funds

	At 1 July 2024 £	Incoming £	Outgoing £	Gains/ Losses £	At 30 June 2025 £
Unrestricted funds					
Accumulated fund	70,269	131,416	(124,628)	6,788	77,057
Revaluation reserve	174,392	-	-	-	174,392
Total Funds	244,661	131,416	(124,628)	6,788	251,449

10 Other information

At 30 June 2025, the Charity:

- does not have any material commitments not provided for in the accounts;
- has not given any guarantees to third parties that could be called upon at the year-end;
- has not granted any loans that are outstanding at the year end and are secured on any assets;
- has not granted any loans that are outstanding at the year end to any institution or company connected with the Charity;
- not made any ex-gratia payments during the year; and
- has no related party transaction in the year to report.

PENARTH OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1059300

Accounts

Penarth Operatic and Dramatic Society

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2024

Registered Charity Number: 1059300

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2024

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Penarth Operatic and Dramatic Society

Trustees

Mrs Mary Gardner
Mr Bob Tucker
Mrs Wendy Huxtable-McTurk
Mrs Deborah Apollonio
Mrs Melissa Rabaïotti

Executive Officers

Chairman	Mary Gardner
Vice Chairman	Deborah Apollonio
Secretary	Adrienne Davey
Treasurer	Bob Tucker

Executive Committee Members

Head of Musicals	Ceri Wheatley
Assistant to Head of Musicals	Lauren Jenkins
Head of Drama	Amanda Matthews (resigned), Kim Herniman (acting)
Assistant to Head of Drama	Melissa Rabaïotti
Head of PODyS	Lauren Farnham (resigned), Kim Herniman (acting)
Assistant Treasurer	Sue Owen
Marketing Officer	Paul Mellin
Publicity Officer	Peter Knowles
Ticket Secretary	Bob Tucker
Membership & Patrons Secretary	Wendy Huxtable-McTurk
Front of House Manager	Melissa Rabaïotti
Social Secretary	Emma Dennett
Wardrobe Secretary	Kim Herniman

Bankers

HSBC Bank Plc
1 Herbert Terrace
Stanwell Road
Penarth

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2024

Last year I reported a great year for the PODS, well, this year has been even better. Our productions have received fulsome praise from audiences and reviewers, together with a plethora of nominations and ultimate awards from the Glamorgan Drama League 'Glammys' and NODA. This is due to the high artistic quality of our shows brought about by our multi-talented members and the vision, passion and commitment of everyone involved in a production. Our finances are in a very good position, we have a membership of 80, together with a thriving PODyS Section which has a waiting list. So, here we are with all these strengths in the middle of celebrating the immense achievement of reaching our Centenary Year. One Hundred years of providing entertainment and first-class theatre within our local community.

The Drama Section started off the year in October with the comedy, Ladies Day, with Sally Mathias making a very impressive directing debut. This was a fabulous, fast moving, hilarious production which received eight Gammie Nominations and two Awards - Tom Dyer won Best Supporting Male as Patrick, the jockey, and the other was for the Moderator's Best Play Award.

This was followed in December by our annual pantomime, Puss In Boots, our 25th panto presentation and which brought us to the Eve of our Centenary Year. Directed by the 'visionary' Fiona Porter-Smith, this was a great, fun panto which audiences just loved. It was also the first formal set up of our Junior Section, PODyS, taking part. Forty five children spread into 3 teams, each team taking part in 2 performances, an added difficult arrangement to the production which was well accomplished by Fiona and the PODyS team of tutors.

In December, also, the PODyS put on a Christmas Concert held at Sully Old School Hall which went well and with good attendance. The PODyS also joined PODS adults at the town's Christmas Lights Switch-On when we sang a lovely programme of Christmas songs, with some simple choreography by Ceri Wheatley. It is always very satisfying when PODS actively participate in an event within the community, especially as we also had Father Christmas on stage with us in the form of Alex Wilson. The PODyS team of tutors also held a successful two-day Summer School during August and just recently put on their very first full-scale musical production of Bugsy Malone. The show was a delight with quite a bit of burgeoning talent in the cast and which received a lovely review from Matt Bryant, the new NODA Rep. I have to say a very big 'thank you' to this team of PODS members who run with friendly efficiency, talent and passion, the weekly classes for our Junior members – Ceri Wheatley, Chloe Welsh, Julia Dyke, Lauren Jenkins and Elinor Bruncker, not forgetting Kim Herniman, PODyS motivator and Safeguarding expert. I must stress here that when the Juniors are in our care PODS stands 'in loco parentis', and all members should act appropriately. The ultimate responsibility lies with the Trustees. Safeguarding plays a major part in the legal aspects of this and there are a number of Children's Acts with which we have to comply. During performances, for example, there have to be licensed chaperones looking after the children and parents can be a chaperone only to their own child. Kim has recently updated our old Child Protection Policy to a new Safeguarding Policy in our Constitution and along side this, is in the process of finalizing a more comprehensive Safeguarding Policy.

In March of this year the Drama Section gave us the most superb start to our Centenary Year with Shakespeare In Love directed by the inimitable Alex Wilson. A difficult play to stage it was brilliantly executed and showcased the high artistic talents and abilities of everyone involved in the production.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2024 (Continued)

Our May production saw the very reason PODS came into being 100 years ago, our musical. Not the fey Iolanthe this time but the brashness of *The Producer's* again directed by Fiona Porter-Smith. There is no doubt, PODS excelled with this production – standing ovations every night, wonderful and excessive praise from those who came to see it and which had the most exceptionally brilliant Glammies crit, with even Peter Knowles being mentioned for the excellent programme compilation.

Ticket sales for all our productions went from a very respectable 495 for *Ladies Day* upwards to the best ever record for a panto of 1,652 seats sold. This was accomplished by excellent publicity and media marketing by Peter Knowles and Paul Mellin working together with a set action plan. I must mention also Fiona Porter-Smith who has also kept our web-site updated.

We now have a great scenery team headed by Andy Bradshaw, providing superbly designed, detailed sets together with Martin Dennett, a blessing in disguise, and Bob Tucker and a team of helpers constructing and bringing Andy's designed sets to the stage. In respect of the Dingle, Martin, Bob Tucker and Emma Dennett, together with a team of voluntary helpers have made great strides in tidying up, getting rid of unwanted items, and re-organising the Dingle. Bob also took on the job of rewiring all the electrics at the Dingle and must have saved PODS quite a bit of money. Our tenants, Concept Players still continue to rent a lock-up at the Dingle.

The social side of PODS has been well to the fore this year with the now ritual curry night taking place on a Friday after the show. There have been after-show 'dos' at the Glendale, at Alex & Nikki Wilson's abode and quiz nights at Cardiff Athletic Club. Emma Dennett organised an after-panto party at the Coronation Club' and there was a very pleasant innovative 'get to know you' evening at the Oche Lounge of the Shakespeare In Love cast. There have been fun nights at Porters in Cardiff and off-the-cuff drinking nights in local pubs. A large group of members attended the NODA Dinner & Presentation of Awards at the Hilton Hotel, Newport, last September when Nikki Wilson won the Award for Best Individual Performance as Margo Leadbetter in *The Good Life*. Then at the Glamorgan Drama League's Glammies Awards night held locally at the Masonic Hall in Penarth this March, when apart from the two *Ladies Day* awards, Graham Perkins won Best Performance in a Play for *Treasure Island* as Long John Silver, Wayne Assiratti won Best Male Performance for *Chess*, Ceri Wheatley, Richard Thomas & Nikki Wilson shared the Award for Best Choreography for *Chess*, Fiona Porter-Smith won Best Director of a Musical for *Chess*, and PODS won Best Presentation of both a Musical and Play for *Chess* and *Treasure Island* respectively. 'Best Presentation' covers the set design, costumes, lighting and sound. Then, hot off the press from the NODA awards held in North Wales last week-end, PODS won Best Set for *Treasure Island*, Best Leading Performer in a musical with joint winners Wayne Assiratti and Neil Parker for *Chess* and *Chess* also won Best Musical.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2024 (Continued)

PODS Committee meetings have been held on a monthly basis and, as ever, I am full of gratitude for all the hard work and serious amount of effort which Committee members undertake in the running of the Society and for the support which they so willingly give to me. I am thankful also to Bob Tucker and Kim Herniman who took on extra jobs when three Committee members resigned early on in the year and one very near its end. I know that sometimes Committee roles can be onerous but also satisfying and a clash of personalities can occur but we are all giving of our time for the good of PODS. It was an emergency committee that founded PODS 100 years ago and which, I believe, is one of the main reasons why we are still going 100 years later, for a Committee provides continuity and quite simply is PODS mainstay.

So, PODS is half-way through its Centenary Year and we, its present members, are now the guardians of its great legacy which started with that well-praised first production of *Iolanthe*, we have most decidedly, not been found wanting –

'Brilliant production', 'Another 'wow' from PODS', 'Had a lovely evening', 'The theatrical event of the year', 'Polished production', 'One of the best amateur productions I've seen', 'utterly professional', 'A rare jewel of quality', 'West-end standard' –

these are just a few of the remarks made by critics across all our productions this year, let alone the awards won from last year. We still have the rest of our exciting Centenary programme to enjoy until the end of the year. Following which PODS can go forward into its second Century with strength, commitment and pride and in its artistic abilities, continuing to provide pleasure and entertainment and keeping the magic of theatre alive here in our local community of Penarth.



Mary Gardner

Penarth Operatic and Dramatic Society

Report of the trustees For year ended 30 June 2024

The Trustees present their annual report and the independently reviewed accounts for the year ended 30 June 2024.

The information with respect to Trustees, officers and advisors, set out on page 1 forms part of this report. The financial statements comply with the Charity's constitution, applicable Accounting Standards and the Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1) "Accounting and Reporting by Charities" and the Charities Act 2011.

Structure, governance and management

Penarth Operatic and Dramatic Society ("the Charity") is governed by its constitution dated September 1996 and registered with the Charity Commission under charity number 1059300.

The governance of the Charity is delegated to the Executive Committee as detailed in its constitution, which consists of individuals elected by fully paid up members. The current Executive Committee has four officers (of which three are Trustees) and twelve members (of which two are Trustees).

The trustees, except where otherwise disclosed, are listed on page 1. The initial Trustees were appointed from the Committee, and the current Trustees were volunteer members.

In the light of Corporate Governance guidance contained within the Charities Statement of Recommended Practice FRS 102, the Executive Committee is continuing its review of the major strategic business and operational risks to which the Charity is exposed.

Currently, no key risks have been identified. However, in terms of the Charity's ongoing stage performances, minor risks continue to relate to a shortage of both males and of supporting personnel for stage management, set building and other non-performing activities. The Escalating cost of performance and rehearsal venues is a minor risk to the financial sustainability of the Charity and this is continuing to be addressed by the combination of increasing its income by raising membership and stage fees and making cost savings wherever possible. Every effort will continue to be made to address these risks in the coming year. The society has never been in a better position in terms of stage management, set building and other non performing activities, and our productions attract strong male interest as was seen with both Shakespeare in Love and The Producers

Objectives and activities

The primary objective of the Charity, as stated in its governing document, is to educate the public in the dramatic and operatic arts, by the way of staging plays and operatic shows for the local community.

Achievements and performances

Penarth Operative and Dramatic Society

Report of the trustees continued For year ended 30 June 2024

Financial review and reserves

The statement of financial activities for the year is set out on page 8 of the accounts. A summary of the financial results and the work of the charity are set out below.

The charity's income increased from £70,039 in 2022-23 to £80,641. It generated a profit of £2,481 in the year (2022-23 profit of £6,259).

The charity's policy on restricted funds is to separately record donation, grants and other sources of fundraising where restrictions are imposed that are narrower than the Charity's overall objectives. As at 30 June 2024 the Charity had no restricted funds.

The Trustees are continuing to attempt to maximise the unrestricted funds of the charity to further its primary objective. The Trustees feel that they would be able to continue the current activities of the charity for the foreseeable future given a significant increase in the income. With the charity facing an environment of increasing competition and costs, the Trustees have adopted the financial strategy of minimising non-essential indirect spending in order to invest more expenditure on productions. At the same time, there continues to be a major focus on maximising 'front of house' income generation, which has been very successful. These strategies, combined with the enhancement of financial planning by the regular preparation and monitoring of detailed budgets, have all contributed to a rise in the surplus. The Trustees therefore feel that the level of reserves is adequate, but are continuing to consider ways in which additional unrestricted funds can be generated.

Trustees' responsibilities

The Trustees are required by charity law to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and its surplus or deficit as at the end of the financial year.


The Trustees confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the accounts ended 30 June 2024. The Trustees also confirm that applicable accounting standards have been followed and that the accounts have been prepared on the going concern basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Trustees

Adrienne Davey

Secretary

.....


Penarth Operatic and Dramatic Society

Independent examiner's report to the Trustees of Penarth Operatic and Dramatic Society

I report on the accounts of the trust for the year ended 30 June 2024, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

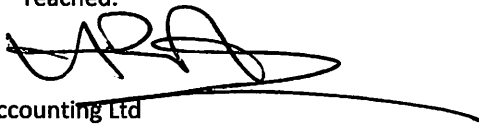
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



HRA Accounting Ltd

Cardiff House

Cardiff Road

Vale of Glamorgan

CF63 2AW

Penarth Operatic and Dramatic Society

Statement of Financial activities for the year ended 30 June 2024

		2024	2023
	Note	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary income	3	8,762	3,861
Activities for generating funds	3	8,295	6,058
Investment income		-	-
Incoming resources from charitable			
Activities	3	63,584	60,120
Total incoming resources		80,641	70,039
Resources expended			
Costs of generating funds			
Fundraising costs		5,574	2,504
Investment management costs		-	-
Charitable activities	4	72,028	60,797
Governance costs	4	558	479
Other resources expended		-	-
Total resources expended		78,160	63,780
Net incoming resources		2,481	6,259
Other recognised gains/ (losses)			
Gain on revaluation of fixed assets	5	-	-
Net movement in funds		2,481	6,259
Reconciliation of funds			
Total funds brought forward		242,180	235,921
Total funds carried forward		244,661	242,180

All income is unrestricted.

All incoming resources and resources expended are derived from continuing activities.

Penarth Operatic and Dramatic Society

Balance sheet as at 30 June 2024

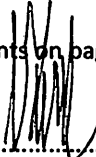
		2024	2023
	Note	£	£
Fixed assets			
Tangible assets	6	200,000	200,588
Current assets			
Stocks		-	181
Debtors	7	5,952	4,033
Cash at bank and in hand		42,781	38,643
Total current assets		48,733	42,857
Creditors: Amounts falling due within one year	8	(4073)	(1266)
Net current assets		44,660	41,591
Net assets		244,661	242,180

Funds of the charity

Unrestricted funds

Accumulated fund	9	70,269	67,788
Revaluation reserve	9	174,392	174,392
Total funds		244,661	242,180

The accounts on pages 8 to 14 were approved by the Trustees on 18th July 2024


.....
Bob Tucker

Treasurer & Trustee

Penarth Operatic and Dramatic Society

Notes to the accounts

For the year ended 30 June 2024

1 Basis of preparation

Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with 'Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1)', with Accounting Standards and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources;
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income), the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the Charity unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2024

Assets

Tangible fixed assets for use by charity

Freehold land and buildings are included at valuation. A revaluation is carried out at least once every five years by a suitably qualified person. Any other assets are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost or if gifted at the value to the Charity on receipt.

Stocks

Stocks are valued at the lower of costs and net realisable value.

Funds

Fund Accounting

The accumulated funds are restricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3 Analysis of incoming resources

	2024	2023
	£	£
Voluntary income		
Donations	-	108
Membership fees	7,126	3,053
Tax reclaimed under gift aid	1,636	700
	8,762	3,861
Activities for generation funds		
Rental income	1320	1320
Other income	479	84
Fundraising Income	6,496	4,653
	8,295	6,058
Incoming resources for charitable activities		
Gross income from productions	63,584	60,120
	63,584	60,120

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2024

4 Analysis of resources expended

	2024	2023
	£	£
Charitable activities		
Cost of productions	63,693	55,897
Fundraising Costs	5,574	2,504
Other operating costs	8,335	4,900
	77,602	63,301
Governance costs		
Legal and professional	360	330
Trustees' insurance	198	149
	558	479

5 Details of certain items of expenditure

None of the trustees were paid any remuneration or expenses by the charity during the year (2023-£Nil). Independent examiner's fees for reporting on the accounts were incurred during the year totalling £360 (2023-£330).

6 Tangible fixed assets

	Freehold Land and buildings £	New Flats £	Radio Cans £	TOTAL £
Valuation				
At 1 July 2023	200,000	1,894	1207	203,101
Additions	-	-	-	-
At 30 June 2024	200,000	1,894	1,207	203,101
Depreciation				
At 1 July 2023	-	1,457	1,056	2,513
Charge for the Year	-	438	151	589
At 30 June 2024	-	1,894	1,207	3,101
Net Book Value				
At 30 June 2024	200,000	0	0	200,000
At 1 July 2023	200,000	438	151	200,589

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2024

7 Debtors

	2024	2023
	£	£
<hr/>		
Amounts falling due within one year		
Debtors	1,686	30
Paid in respect of future shows	3,378	2,597
Prepaid Expenses	888	1,407
	5,952	4,033
<hr/>		

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
<hr/>		
Amounts falling due within one year		
Deferred Income	3,688	936
Prize draw subscriptions paid in advance	24	-
Unclaimed ticket refunds	-	-
Accrued Expenses	360	330
	4,072	1,266
<hr/>		

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2024

9 Funds

	At 1 July 2023 £	Incoming £	Outgoing £	Gains/ Losses £	At 30 June 2024 £
Unrestricted funds					
Accumulated fund	67,788	80,641	(78,160)	2,481	70,269
Revaluation reserve	174,392	-	-	-	174,392
Total Funds	242,180	80,641	(78,160)	2,481	244,661

10 Other information

At 30 June 2024, the Charity:

- does not have any material commitments not provided for in the accounts;
- has not given any guarantees to third parties that could be called upon at the year-end;
- has not granted any loans that are outstanding at the year end and are secured on any assets;
- has not granted any loans that are outstanding at the year end to any institution or company connected with the Charity;
- not made any ex-gratia payments during the year; and
- has no related party transaction in the year to report.

PENARTH OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1059300

Accounts

Penarth Operatic and Dramatic Society

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2023

Registered Charity Number: 1059300

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2023

Contents

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Penarth Operatic and Dramatic Society

Trustees

Mary Gardner

Bob Tucker

Wendy Huxtable-McTurk

Deborah Appolonio

Melissa Rabaïotti

Executive Officers

Chairman	Mary Gardner
Vice Chairman	Deborah Appolonio
Secretary	Adrienne Davey
Treasurer	Bob Tucker

Executive Committee Members

Head of Musicals	Kim Herniman
Assistant to Head of Musicals	Melissa Rabaïotti
Head of Drama	Amanda Matthews
Assistant to Head of Drama	Melissa Rabaïotti
Head of Music	Vacant
Assistant Treasurer	Sue Owen
Publicity Officer	Peter Knowles
Marketing Officer	Paul Mellin
Ticket Secretary	Bob Tucker
Membership/Patron Secretary	Wendy Huxtable-McTurk
Front of House Manager	Melissa Rabaïotti
Social Secretary	Alexandra Rabaïotti-Vaughan
Wardrobe Secretary	Kim Herniman (acting)

Bankers

HSBC Bank Plc

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2023

This has been a great year for PODS! We've had excellent houses for our productions thanks mostly to a good choice of shows and excellent publicity; membership numbers are around 70; we're financially stable; and the artistic quality of our shows is undoubtedly high as shown by attendance figures, audiences' favourable responses and the fulsome Nominations and Awards received for shows from our peers in the Glamorgan Drama League's "Glammies" and from NODA.

This was our first full year since Covid and in October the Drama Section put on a comedy, *The Good Life*, with a guest director, Alex Wilson from Red Herring Theatre. This was a first-class production bringing in the best audiences for a play since 2009 - 664 bums-on-seats. This received a Best Play Nomination and 6 individual Nominations from the Glammies, and also a Best Play Nomination and an individual Nomination from NODA. In mentioning Red Herring Theatre there has been a friendly participation and cross-over of members in our productions this year.

December saw PODS putting on its usual pantomime, *The Snow Queen*, which was written and directed by Andy Bradshaw. This was a huge success bringing in the best bums-on-seats ever - 1,602.

In March, the Drama Section was again in action literally, with an adaption of the classic novel, *Treasure Island*, with Jason Excell making his directing debut. This is something different for PODS, a difficult and demanding adventure drama with a very large cast. This was an admirable production with better than anticipated attendance numbers of 430 across just 3 performances.

Then in May, PODS put on the complex and vocally demanding *Chess, The Musical*, directed by Fiona Porter-Smith. This was a phenomenal production where PODS reached new heights of acclaim, receiving standing ovations each night from the "House Full" audiences, with bums-on-seats totalling 1,172, the best numbers since *Sister Act* in 2016.

In all of these productions the standard of design and construction of the stage sets was superb with much thanks going to Andy Bradshaw and Tim Tyson who have headed the scenery team. However, with four main shows a year, the toll is heavy on the same team and we need more help in this area of staging so that the workload is more spread out and not so onerous. This is a worrying weakness for PODS which needs to be addressed urgently. The other weakness, which I have constantly mentioned in my annual reports is a lack of men but that seems to have eased when you consider that *Treasure Island* had a cast of 15 men and *Chess* had 10 men - when needed we seem to find them.

During the past year, PODS again has been involved within the community itself, entertaining at the Christmas Lights switch on in the town centre with a very pleasant Christmas programme of song organised by Clare Gardner, our then Head of Music. Regrettably, Clare resigned from the Committee not long afterwards realising she had over committed herself with the PODS. Then, after rehearsing hard with a full set of songs and movement to entertain the community on the Esplanade during the Holiday Festival, which was very successful last year, regrettably, this was cancelled at the last minute due to a bad weather warning. My thanks go to the team of Kim Herniman, Julia Dyke and Ceri Wheatley for their in-put into this, with a special thank you to Andy Bradshaw and Peter Knowles who, once again, allowed us to use Hamptons for rehearsals.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2023 (continued)

The clear up that started at The Dingle last year headed by Kim Herniman and a working party of members has finished its initial phase, which although costly, has to be done. Our friends from Concept Players continue to rent a lock-up at the Dingle, and Henry Messenger has now moved out of his lock-up leaving us with extra space for much needed storage. Henry was our stage designer and builder for decades, but with age and a problem with his health, could no longer continue. Henry's immense contribution to PODS regrettably became overlooked due to the gap caused in activities by Covid, but much praise and thanks are due to him for decades of hard work in providing many excellent sets for PODS.

For the information of new members, PODS is a charity and has five Trustees who are responsible for safeguarding the assets of the Society and ensuring that the Society is run in a proper manner financially, and that it achieves the objectives laid out in its Constitution, which are to educate and encourage an appreciation of theatre in our local community. The five Trustees are myself, Bob Tucker, Wendy Huxtable-McTurk, Debbie Apollonio and Melissa Rabaiotti.

This Constitutional objective of "appreciation of theatre" brings me around to the fact that last February saw PODS being progressive with the starting-up of a youth section called PODYS, thanks to Kim Herniman's motivation and a group of enthusiastic and dedicated members: Lauren Farnham, Ceri Wheatley, Julia Dyke, Lauren Jenkins and Chloe Welsh. Early on Wednesday evenings they take 40 youngsters for an hour encouraging their talents, learning stagecraft and theatre application. They had their first show, Mini Musicals, on the 1st July in Dinas Powys Parish Hall which was delightful and extremely successful. On behalf of PODS Committee I want to say a big "Thank You" to Kim and the team for bringing this group into being and handling the weekly classes so enthusiastically and efficiently. It's very pleasing to know that, in providing youngsters with an appreciation and love of theatre, PODS is thereby helping to ensure the future of both community and professional theatre. PODS grown-ups, of course, have similarly been encouraging a love of theatre for nearly 100 years by enthusiastically entertaining our community with great productions.

In respect of the social side of PODS there has been a ten pin bowling night over in the Bay, a skittles night at the Conservative Club and an after-panto Christmas Party at the Coronation Club, regrettably not very well attended, all organised by Alex Vaughan. There have been curry nights out during the run of shows, and the Operatic Section had a lovely after-show evening following Chess at The Glendale. Quite a number of members attended the Glammies Awards held at Gorseinon, arranged by Fiona Porter-Smith, and what a night it was! From The Full Monty Nominations - Flynn Jones and Austin Beasley won jointly the award for Best Male Performance, Fiona Porter-Smith won Best Director and, finally, PODS won Best Musical. The NODA Awards Dinner is still to come in September when we are up with Nominations for Best Drama, The Good Life, and Best Musical, The Full Monty, together with 5 Nominations for individual performances.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2023 (continued)

Regular Committee meetings have been held each month during the year and I am, as always, extremely grateful, firstly, for all their support to me as Chairman and, secondly, for all the very hard work and much effort that Committee members undertake in the running of the Society, some committee members have been covering two posts. For the second year running we have been without a Head of Wardrobe and I am most grateful to those committee members and other member who have helped to ensure shows were costumed and, indeed, extremely well costumed. Now, I know, that Committee is to some members a marmite word, but I believe it is Committee that has been PODS mainstay through the years, when times have been a little shaky even, and has helped us survive and progress down through the years to reach our 100th birthday. Of course, Committee could not have done so without the many and varied highly artistic talents of its membership which this year has brought tremendous success to the company. Yes, this has been a great year for PODS!

A handwritten signature in black ink, appearing to read 'M Gardner', with a long, sweeping underline.

Mary Gardner

Penarth Operatic and Dramatic Society

Report of the trustees

For year ended 30 June 2023

The Trustees present their annual report and the independently reviewed accounts for the year ended 30 June 2023.

The information with respect to trustees, officers and advisors, set out on page 1 forms part of this report. The financial statements comply with the Charity's constitution, applicable Accounting Standards and Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1) "Accounting and Reporting by Charities" and the Charities Act 2011.

Structure, governance and management

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The governance of the Charity is delegated to the Executive Committee as detailed in its constitution, which consists of individuals elected by fully paid up members. The current Executive Committee has four officers (of which one is the Trustee) and twelve members (of which two are Trustees). The trustees, except where otherwise disclosed, are listed on page 1. The initial Trustees were appointed from the Committee, and the current Trustees were volunteer members. In the light of Corporate Governance guidance contained within the Charities Statement of Recommended Practice FRS 102, the Executive Committee is continuing its review of the major strategic business and operational risks to which the Charity is exposed.

Currently, no key risks have been identified. However, in terms of the Charity's ongoing stage performances, minor risks continue to relate to a shortage of both males and of supporting personnel for stage management, set building and other non-performing activities. The Escalating cost of performance and rehearsal venues is a minor risk to the financial sustainability of the Charity and this is continuing to be addressed by the combination of increasing its income by raising membership and stage fees and making cost savings wherever possible. Every effort will continue to be made to address these risks in the coming year.

Objectives and activities

The primary objective of the Charity, as stated in its governing document, is to educate the public in the dramatic and operatic arts, by the way of staging plays and operatic shows for the local community.

Penarth Operatic and Dramatic Society

Report of the trustees continued For year ended 30 June 2023

Financial review and reserves

The statement of financial activities for the year is set out on page 8 of the accounts. A summary of the financial results and the work of the charity are set out below.

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The Trustees are continuing to attempt to maximise the unrestricted funds of the charity to further its primary objective. The Trustees feel that they would be able to continue the current activities of the charity for the foreseeable future given a significant increase in the income. With the charity facing an environment of increasing competition and costs, the Trustees have adopted the financial strategy of minimising non-essential indirect spending in order to invest more expenditure on productions. At the same time, there continues to be a major focus on maximising "front of house" income generation, which has been very successful. These strategies, combined with the enhancement of financial planning by the regular preparation and monitoring of detailed budgets, have all contributed to a rise in the surplus. The Trustees therefore feel that the level of reserves is adequate, but are continuing to consider ways in which additional unrestricted funds can be generated.

Trustees' responsibilities

The Trustees are required by charity law to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and its surplus or deficit as at the end of the financial year.

The Trustees confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the accounts ended 30 June 2023. The Trustees also confirm that applicable accounting standards have been followed and that the accounts have been prepared on the going concern basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

For and on behalf of the Trustees

Adrienne Davey

Secretary

..... A Davey

Penarth Operatic and Dramatic Society

Independent examiner's report to the Trustees of Penarth Operatic and Dramatic Society

I report on the accounts of the trust for the year ended 30 June 2023, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- a) Examine the accounts under section 145 of the 2011 Act;
- b) To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) To state whether particular matters have come to my attention

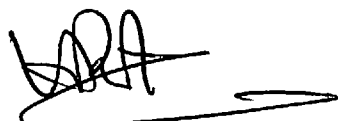
Basis of independent examiner's report

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- a) Which gives me reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ii) to prepare accounts which accord with the accounting records comply with the accounting requirements of the 2011 Act; have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



HRA Accounting Ltd
Cardiff House
Cardiff Road
Vale of Glamorgan
CF63 2AW

Penarth Operatic and Dramatic Society

Statement of Financial activities for the year ended 30 June 2023

	Note	2023 £	2022 £
Incoming resources			
Incoming resources from generated funds			
Voluntary Income	3	3,861	2,812
Activities for generating funds	3	6,058	2,328
Investment Income			
Incoming resources from charitable Activities	3	60,120	36,316
Total incoming resources		70,039	41,456
Resources expended			
Costs of generated funds			
Fundraising costs	4	2504	761
Investment management costs			
Charitable Activities	4	60,797	43,085
Governance Costs	4	479	473
Other resources expended			
Total resources expended		63,780	44,319
Net incoming resources		6,259	-2,863
Other recognised gains/(losses)			
Gain on revaluation of fixed assets	5	0	0
Net movement in funds		6,259	-2,863
Reconciliation of funds			
Total funds brought forward		235,921	238,784
Total funds carried forward		242,180	235,921

All income is unrestricted

All incoming resources and resources expended are derived from continuing activities

Penarth Operatic and Dramatic Society

Balance sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	6	200,589	201,110
Intangible Assets			
Current Assets			
Stocks		181	0
Debtors	7	4,033	3,330
Cash at bank and in hand		38,643	31,821
Total current assets		42,857	35,151
Creditors: Amounts falling due within one ye	8	-1,266	-340
Net current assets		41,591	34,811
Net assets		242,180	235,921
Unrestricted funds of the charity			
Accumulated fund	9	67,788	61,529
Revaluation reserve	9	174,392	174,392
Total funds		242,180	235,921

The accounts on pages 8 to 14 were approved by the Trustees on.....*20 JULY 2023*.....


.....
Bob Tucker
Trustee & Treasurer

Penarth Operatic and Dramatic Society

Notes to the accounts

For the year ended 30 June 2023

1 Basis of preparation

Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with 'Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1)', with Accounting Standards and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources;
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income), the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the Charity unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Penarth Operatic and Dramatic Society

Notes to the accounts continued for the year ended 30 June 2023

Assets

Tangible fixed assets for use by charity

Freehold land and buildings are included at valuation. A revaluation is carried out at least once every five years by a suitably qualified person. Any other assets are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost or if gifted at the value to the Charity on receipt.

Stocks

Stocks are valued at the lower of costs and net realisable value.

Funds

Fund Accounting

The accumulated funds are restricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3 Analysis of incoming resources

	2023	2022
	£	£
Voluntary Income		
Donations	108	180
Membership fees	3,053	2,091
Tax reclaimed under gift aid	700	541
	3,861	2,812
Activities for generation funds		
Rental income	1,320	1,320
Other income	84	0
Fundraising income	4,653	1,008
	6,058	2,328
Incoming resources for charitable activities		
Gross income from productions	60,120	36,316
	60,120	36,316

Penarth Operatic and Dramatic Society

Notes to the accounts continued for the year ended 30 June 2023

4 Analysis of resources expended

	2023	2022
	£	£
Charitable activities		
Cost of productions	55,897	37,608
Fundraising costs	2,504	761
Other Operating Costs	4,900	5,477
	63,301	43,846
Governance Costs		
Legal and professional	330	330
Trustee's insurance	149	143
	479	473

5 Details of certain items of expenditure

None of the trustees were paid remuneration or expenses by the charity (2022 £nil).

Independent fees for reporting of the accounts were incurred during the year totalling £330 (2022 £330)

6 Tangible fixed assets

Cost or Valuation	Freehold land	Set	Radio	Total
	and buildings	Flats	Cans	
	£	£	£	
01-Jul-22	200,000	1,894	1,207	203,101
Additions	0	0	0	0
30-Jun-23	200,000	1,894	1,207	203,101
Depreciation				
01-Jul-22	0	1,238	754	1,992
Charge for the year	0	219	302	521
30-Jun-23	0	1,457	1,056	2,513
Net Book Value				
01-Jul-22	200,000	657	453	201,110
30-Jun-23	200,000	438	151	200,589

Penarth Operatic and Dramatic Society

Notes to the accounts continued for the year ended 30 June 2023

7 Debtors: amounts receivable within one year

	2023	2022
	£	£
Debtors	30	541
Paid in respect of future shows	2,597	2,012
Prepaid expenses	1,406	777
	4,033	3,330

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	936	10
Prize Draw subscriptions paid in advance		
Accrued Expenses	330	330
Deferred Income		
	1266	340

Penarth Operatic and Dramatic Society

Notes to the accounts continued for the year ended 30 June 2023

9	Funds	At 1/7/2022	Incoming	Outgoing	Gain/Loss	At 30/6/23
		£	£	£	£	£
	Unrestricted funds					
	Accumulated fund	61,529	70,039	63,780	6,259	67,788
	Revaluation reserve	174,392	0	0	0	174,392
	Total funds	235,921	70,039	63,780	6,259	242,180

10 Other Information

As at the year end, the Charity:

does not have any material commitments not provided for in the accounts;

has not given any guarantees to third parties that could be called upon at the year-end;

has not received any loans that are outstanding at the year-end and are secured on any assets;

has not granted any loans that are outstanding at the year-end to any institution, company or individual connected to the charity;

not made any ex-gratia payments during the year; and

has no related party transactions in the year to report.

PENARTH OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1059300

Accounts

Penarth Operatic and Dramatic Society

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2022

Registered Charity Number: 1059300

Penarth Operatic and Dramatic Society

Annual Report

For the year ended 30 June 2022

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Penarth Operatic and Dramatic Society

Trustees

Mrs Mary Gardner
Mr Bob Tucker
Mrs Wendy Huxtable-McTurk
Mrs Deborah Apollonio
Mrs Melissa Rabaiotti

Executive Officers

Chairman	Mary Gardner
Vice Chairman	Deborah Apollonio
Secretary	Deborah Apollonio
Treasurer	Bob Tucker

Executive Committee Members

Head of Musicals	Kim Herniman
Assistant to Head of Musicals	Melissa Rabaiotti
Head of Drama	Amanda Matthews
Assistant to Head of Drama	Melissa Rabaiotti
Head of Music	Jackie Dyke
Assistant Treasurer	Sue Owen
Marketing Officer	Paul Mellin
Publicity Officer	Peter Knowles
Ticket Secretary	Bob Tucker
Membership and Patrons Secretary	Wendy Huxtable-McTurk
Front of House Manager	Melissa Rabaiotti
Social Secretary	Alexandra Rabaiotti
Wardrobe Secretaries	Kim Herniman (acting)

Bankers

HSBC Bank Plc
1 Herbert Terrace
Stanwell Road
Penarth

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2022

My last year's Annual Report started by saying that Covid came down on PODS like a plague and stopped the Society's activities – well, we've certainly made up for that this passed year. Yes, there were Covid regulations to be taken into account during read-throughs and rehearsals. The church authority for All Saints required a Covid Risk Assessment plan from us, as did the Town Council for our shows at the Paget Rooms. For our first show - the panto - Covid Passes had to be checked by Front of House helpers before each member of the audience could be let in to see the show. Never-the-less, we managed to deal with it all and put on three first-class productions, and although members did catch Covid over the months of rehearsals, thankfully, no cast members were taken ill during the run of performances.

The Drama section began to read some plays through last Summer in order to re-start members interest although, regrettably with Covid still around, the Committee felt that the October play was not possible. We did, however, determine that the panto in early December had to be a go-er, not only for the benefit of members and their well-being but also for the local community, who was thought to be in need of some fun and laughter. That was most certainly achieved with PODS Cinderella which had one of PODS largest bums-on-seats - 1,455 - more than for any of our previous twenty two pantomimes and which also made a handsome profit. Written by Andy Bradshaw and co-directed by him together with Debbie Apollonio, this was a great show to re-start activities after two years of Covid.

In March we put on *The Hound of the Baskervilles* – our first play since we had to take down the scenery and make a hurried departure from the Paget Rooms before the first night of *Goodnight Mister Tom* in 2020. This time we played a Saturday night and omitted the Wednesday night. More people came to the Saturday night, 130, as against the Wednesday night of the previous three plays which had 85, 101 and 52. Directed by Tim Tyson this was an excellent production with a reasonable seat take-up of 412 in total.

Then in May we put on *The Full Monty* directed by Fiona Porter-Smith. Having started rehearsals on this back in 2020 just before the onset of Covid. Fiona, being a doctor, and concerned with Covid safety had everyone attending rehearsals taking Covid Lateral Flow Tests and ultimately reporting the results to Kat Jones, the Assistant Stage Manager for the show. Four nights were put on for this production instead of the usual three which had a seat take-up of 805, the best audiences for 7 out of the last 8 musicals. This was a successful, uplifting, and well-loved show for both cast and audiences who showed their overwhelming approval by giving a standing ovation at every performance.

In talking about our three productions I must give mention to the superb design standard and construction of our sets headed by Andy Bradshaw and Tim Tyson, they could easily have dressed a professional theatre. In fact one of the 'Glammys' critics thought *The Full Monty* set had been hired.

In mentioning the 'Glammys', there have been no shows put on by amateur groups for the previous two years, so there are no artistic awards to report on from the Glamorgan Drama League or NODA, when we usually do ourselves proud.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2022 (Continued)

In respect of our Dingle premises our friends from Concept Players are still renting a lock-up there. At present, there is a project going on at the Dingle headed by Kim Herniman and helped by Tim Tyson, to sort out and tidy up our storage facilities for scenery, furniture, props and costumes as the store sheds were piled up, in a total mess, and things unable to be got at. Items no longer considered useful will be got rid of, to make room for a proper efficient stacking of furniture, etc., and a routine put into place following shows where things are put back from whence they came. The disposal will not be cheap, as you will see from the financial report that £750 was spent in getting rid of accumulated rubbish this past year, but hopefully we can keep the cost within reasonable bounds, but it has to be done.

In respect of the social side of the Society there have been curry meals out during the run of shows, a very enjoyable get-together at the Glendale Hotel after The Full Monty and Alex Vaughan organised an excellent evening of disco and buffet at the Sully Bowls Club for all members at the end of May.

The innovative Penarth Arts Festival suggested by Alex Wilson from Red Herring Theatre, which I mentioned last year, and which PODS expressed an interest to participate in this July, unfortunately, has not been possible, due to our unhelpful Town and Vale of Glamorgan Councils. Nevertheless, a group from PODS did an excellent half-hour's spot during the Penarth Festival and all had a fun-time singing songs with dance routines from Mama Mia, We Will Rock You and Frozen. I am very grateful to, and thank Fiona Porter-Smith, for taking on this project helped by Julia Dyke and Kim Herniman. I also have to say a big thank you to Andy Bradshaw and Peter Knowles who offered us free rehearsal space upstairs in Hamptons, which was very generous of them.

Committee meetings have taken place every month since last June. During the year, however, some changes have occurred. Through extra commitment to her work, Helen Taylor felt obliged to resign. Kim Herniman moved up from her role as Helen's Assistant to take over as Head of Opera, with Melissa Rabalotti taking on Kim's Assistant role in addition to her role as Drama Assistant. There was also a problem with the Wardrobe post which was shared by Vicky Lewis and Linda Morgan Groves. Vicky pulled out of her panto duties due to a family illness and didn't renew her membership, and Linda was found to have a serious heart condition and following surgery regrettably had to resign. So, I am extremely grateful to the various members of the Committee, who in addition to their own work, took on the task of helping to costume our three shows. Worryingly, Wardrobe, being an essential part of a production, has not had a nomination for the coming year. Indeed, members willing to serve on Committee has been a struggle in recent years with some Committee members offering to take on two posts - so we manage.

Penarth Operatic and Dramatic Society

Chairman's report for the year ended 30 June 2022 (Continued)

Thus, I have much to thank my fellow committee members for in all the hard work and effort which they put into running this Society and for their great support to me as Chairman. Of course, at meetings we have differences now and again but, ultimately, we are all there for the same good reason - to see PODS thrive - and thrive it has with the three shows put on this year. That is what has been achieved, with Covid in the background, by committee, by the directors and production teams, the talents of our members, the scenic and back stage crews, not forgetting the Front of House team. Our artistic reputation remains on a high, and happily we are in a good state financially. Regularly, over the last few years I've stated that a lack of men was a worrying weakness in the Society, but luckily during this past year we have had a number of new and talented members join us of both men and women bringing our total membership up to 70. All in all, I am more optimistic about PODS future than I have been in the recent past and I can see no reason why we should not continue to provide excellent, affordable, community theatre which gives so much pleasure to our local community, and to ourselves as it is our hobby, and which helps the community's well-being, not to mention its importance to our own.

A handwritten signature in black ink, appearing to read 'M Gardner', with a long horizontal stroke extending to the right.

Penarth Operatic and Dramatic Society

Report of the trustees For year ended 30 June 2022

The Trustees present their annual report and the independently reviewed accounts for the year ended 30 June 2022.

The information with respect to Trustees, officers and advisors, set out on page 1 forms part of this report. The financial statements comply with the Charity's constitution, applicable Accounting Standards and the Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1) "Accounting and Reporting by Charities" and the Charities Act 2011.

Structure, governance and management

Penarth Operatic and Dramatic Society ("the Charity") is governed by its constitution dated September 1996 and registered with the Charity Commission under charity number 1059300.

The governance of the Charity is delegated to the Executive Committee as detailed in its constitution, which consists of individuals elected by fully paid up members. The current Executive Committee has four officers (of which one is the Trustee) and twelve members (of which two are Trustees).

The trustees, except where otherwise disclosed, are listed on page 1. The initial Trustees were appointed from the Committee, and the current Trustees were volunteer members.

In the light of Corporate Governance guidance contained within the Charities Statement of Recommended Practice FRS 102, the Executive Committee is continuing its review of the major strategic business and operational risks to which the Charity is exposed.

Currently, no key risks have been identified. However, in terms of the Charity's ongoing stage performances, minor risks continue to relate to a shortage of both males and of supporting personnel for stage management, set building and other non-performing activities. The Escalating cost of performance and rehearsal venues is a minor risk to the financial sustainability of the Charity and this is continuing to be addressed by the combination of increasing its income by raising membership and stage fees and making cost savings wherever possible. Every effort will continue to be made to address these risks in the coming year.

Objectives and activities

The primary objective of the Charity, as stated in its governing document, is to educate the public in the dramatic and operatic arts, by the way of staging plays and operatic shows for the local community.

Penarth Operative and Dramatic Society

Report of the trustees continued For year ended 30 June 2022

Financial review and reserves

The statement of financial activities for the year is set out on page 8 of the accounts. A summary of the financial results and the work of the charity are set out below.

The charity's income increased from £4,379 in 2021-2022 to £41,455. It generated a loss of £2,864 in the year (2020-2021 profit of £1,099).

The charity's policy on restricted funds is to separately record donation, grants and other sources of fundraising where restrictions are imposed that are narrower than the Charity's overall objectives. As at 30 June 2022 the Charity had no restricted funds.

The Trustees are continuing to attempt to maximise the unrestricted funds of the charity to further its primary objective. The Trustees feel that they would be able to continue the current activities of the charity for the foreseeable future given a significant increase in the income. With the charity facing an environment of increasing competition and costs, the Trustees have adopted the financial strategy of minimising non-essential indirect spending in order to invest more expenditure on productions. At the same time, there continues to be a major focus on maximising 'front of house' income generation, which has been very successful. These strategies, combined with the enhancement of financial planning by the regular preparation and monitoring of detailed budgets, have all contributed to a rise in the surplus. The Trustees therefore feel that the level of reserves is adequate, but are continuing to consider ways in which additional unrestricted funds can be generated.

Trustees' responsibilities

The Trustees are required by charity law to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and its surplus or deficit as at the end of the financial year.

The Trustees confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements and estimates have been made in the preparation of the accounts ended 30 June 2022. The Trustees also confirm that applicable accounting standards have been followed and that the accounts have been prepared on the going concern basis.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Trustees

Deborah Apollonio

Secretary



Penarth Operatic and Dramatic Society

Independent examiner's report to the Trustees of Penarth Operatic and Dramatic Society

I report on the accounts of the trust for the year ended 30 June 2022, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HRA Accounting Ltd

Cardiff House

Cardiff Road

Vale of Glamorgan

CF63 2AW

Penarth Operatic and Dramatic Society

Statement of Financial activities for the year ended 30 June 2022

		2022	2021
	Note	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary income	3	2,812	2,508
Activities for generating funds	3	2,328	1,871
Investment income		-	-
Incoming resources from charitable			
Activities	3	36,316	-
Total incoming resources		41,456	4,379
Resources expended			
Costs of generating funds			
Fundraising costs	4	761	505
Investment management costs		-	-
Charitable activities	4	43,416	2,632
Governance costs	4	143	143
Other resources expended		-	-
Total resources expended		44,320	3,280
Net incoming resources		-2,864	1,099
Other recognised gains/ (losses)			
Gain on revaluation of fixed assets	5	-	-
Net movement in funds		-2,864	1,099
Reconciliation of funds			
Total funds brought forward		238,784	237,685
Total funds carried forward		235,920	238,784

All income is unrestricted.

All incoming resources and resources expended are derived from continuing activities.

Penarth Operatic and Dramatic Society

Balance sheet as at 30 June 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	6	201,110	202,647
Current assets			
Stocks		-	60
Debtors	7	3,330	1,863
Cash at bank and in hand		31,820	35,545
Total current assets		35,150	37,468
Creditors: Amounts falling due within one year	8	(340)	(1330)
Net current assets		34,810	36,138
Net assets		235,920	238,785
 Funds of the charity			
Unrestricted funds			
Accumulated fund	9	61,528	64,393
Revaluation reserve	9	174,392	174,392
Total funds		235,920	238,785

The accounts on pages 8 to 14 were approved by the Trustees on


M Gardner

Trustee

Penarth Operatic and Dramatic Society

Notes to the accounts

For the year ended 30 June 2022

1 Basis of preparation

Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with 'Accounting and Reporting by Charities – Statement of Recommended Practice (SORP (FRS 102) as amended by Update Bulletin 1)', with Accounting Standards and with the Charities Act 2011.

2 Accounting policies

Incoming resources

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources;
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising income), the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations

Grants and donations are only included in the SoFA when the Charity unconditional entitlement to the resources.

Investment income

This is included in the accounts when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2022

Assets

Tangible fixed assets for use by charity

Freehold land and buildings are included at valuation. A revaluation is carried out at least once every five years by a suitably qualified person. Any other assets are capitalised if they can be used for more than one year, and cost at least £2,000. They are valued at cost or if gifted at the value to the Charity on receipt.

Stocks

Stocks are valued at the lower of costs and net realisable value.

Funds

Fund Accounting

The accumulated funds are restricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3 Analysis of incoming resources

	2022	2021
	£	£
Voluntary Income		
Donations	180	573
Membership fees	2,091	1,463
Tax reclaimed under gift aid	541	472
	2,812	2,508
Activities for generation funds		
Rental income	1320	770
Other income	-	9
Fundraising Income	1,008	1,092
	2,328	1,871
Incoming resources for charitable activities		
Gross income from productions	36,316	-
	36,316	-

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2022

4 Analysis of resources expended

	2022	2021
	£	£
Charitable activities		
Cost of productions	37,608	-
Fundraising Costs	761	505
Other operating costs	5,807	2,632
	44,176	3,137
Governance costs		
Legal and professional	-	-
Trustees' insurance	143	142
	143	142

5 Details of certain items of expenditure

None of the trustees were paid any remuneration or expenses by the charity during the year (2020-£Nil). Independent examiner's fees for reporting on the accounts were incurred during the year totalling £330 (2020-£300).

6 Tangible fixed assets

	Freehold Land and buildings £	Radio Mics £	New Flats £	Radio Cans £	TOTAL £
Valuation					
At 1 July 2021	200,000	9,146	1,894	1207	212,247
Additions	-	-	-	-	-
At 30 June 2022	200,000	9,146	1,894	1,207	212,247
Depreciation					
At 1 July 2021	-	8,130	1,019	452	9,599
Charge for the Year	-	1,016	219	302	1,537
At 30 June 2022	-	9,146	1,238	754	11,136
Net Book Value					
At 30 June 2022	200,000	-	657	453	201,110
At 1 July 2021	200,000	1,016	876	755	202,647

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2022

7 Debtors

	2022	2021
	£	£
<hr/>		
Amounts falling due within one year		
Debtors	541	-
Paid in respect of future shows	777	1,000
Prepaid Expenses	2,012	862
	<hr/>	<hr/>
	3,330	1,862
	<hr/>	<hr/>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
<hr/>		
Amounts falling due within one year		
Creditors	10	-
Prize draw subscriptions paid in advance	-	-
Unclaimed ticket refunds	-	-
Accrued Expenses	330	300
Deferred income	-	1,030
	<hr/>	<hr/>
	340	1,330
	<hr/>	<hr/>

Penarth Operatic and Dramatic Society

Notes to the accounts continued For the year ended 30 June 2022

9 Funds

	At 1 July 2021 £	Incoming £	Outgoing £	Gains/ Losses £	At 30 June 2022 £
Unrestricted funds					
Accumulated fund	64,393	41,456	(44,320)	-	61,529
Revaluation reserve	174,392	-	-	-	174,392
Total Funds	238,785	41,456	(44,320)	-	235,921

10 Other information

At 30 June 2022, the Charity:

- does not have any material commitments not provided for in the accounts;
- has not given any guarantees to third parties that could be called upon at the year-end;
- has not granted any loans that are outstanding at the year end and are secured on any assets;
- has not granted any loans that are outstanding at the year end to any institution or company connected with the Charity;
- not made any ex-gratia payments during the year; and
- has no related party transaction in the year to report.