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Company registration number: 04004207

Charity registration number: 1088284

Dover Operatic and Dramatic Society

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Batchelor Coop Ltd
Independent Examiner
The New Barn
Mill Lane
Eastry
Kent
CT13 0JW

Dover Operatic and Dramatic Society

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Dover Operatic and Dramatic Society

Reference and Administrative Details

Chairman	M Moore
Trustees	M Goldsack S J Cox M Christian (Resigned 23/05/2021) S Cain W P Parker-Gorman E Yarrow C Watson N Goodwin
Principal Office	DODS Mill Street Temple Ewell Dover Kent CT16 3DN The charity is incorporated in England and Wales.
Company Registration Number	04004207
Charity Registration Number	1088284
Independent Examiner	Batchelor Coop Ltd Independent Examiner The New Barn Mill Lane Eastry Kent CT13 0JW

Dover Operatic and Dramatic Society

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

The Charity's objectives are to rehearse and perform a variety of different musical and non musical theatrical productions for the benefit of members and the public.

Public benefit

Membership of the Society is open to all members of the public over the age of 8 years. Subscriptions may be paid by cash or standing order and if necessary spread over the year. Members benefit personally and socially from rehearsing and performing together on stage, while other members may use and enhance a variety of skills behind the scenes - carpentry, painting, lighting, sound, costumes, make-up and hairdressing. The audience benefit from the coming together of these skills which aim to spread the theatrical arts to as wide a public as possible.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Trustees believe that the activities undertaken in the year for achieving the objectives of the Charity have met the public benefit requirement.

Achievements and performance

During the period 2020/2021, the Society has not been able to maintain its role as a provider of theatrical entertainment for the local area. Due to the pandemic this year we have been unable to produce any shows.

As part of the Trustees aim to promote the profile of the society to the general public, it was decided to allow 'The Mill' to be made available for hire, both to current members and any interested third parties. This had the added benefit of contributing to the running costs and upkeep of our home.

Due to the pandemic, there have been a limited number of times that the Mill has been hired. This financial year saw the 'lookum' being repaired with a lottery grant of £10,000. As a society we are very grateful for the grant and our thanks go to Colin Smith for applying for the grant. While the 'lookum' was being repaired, the need to repair or replace the roof, was highlighted. This is an ongoing fundraising project, which has been slowed by the covid-19 virus 2020/21. We have been fortunate to have secured grant funding from DDC to continue the upkeep and outgoings of Dods throughout the pandemic. Our thanks go to Colin Smith for apply and securing these grants also.

Financial review

Policy on reserves

Although the Charity's reserves total £262,452 at 31 March 2021, £225,151 is tied up in fixed assets. This leaves free reserves of £37,301 which is sufficient to cover a fall in incoming resources and the up front costs necessary to put on each show. The charity considers reserves equivalent to 3-6 months expenditure being appropriate. Free reserves at the year end are slightly in excess of this which provides a small buffer. The Trustees have examined the charity's requirements and are working together to develop a coherent forward plan for the charity. It is the view of the Trustees that prudence is advisable to ensure that there are sufficient free reserves to provide financial flexibility over future years.

Dover Operatic and Dramatic Society

Trustees' Report

Plans for future periods

The Trustees plan to rebuild the profile of the society within the local community. This financial year has seen the society experience a period of considerable flux and upheaval, and if this positive aim could be realised, a number of benefits to the society: improvement in hire income, an increase in membership revenue (and hopefully on-stage talent!)

Structure, governance and management

Nature of governing document

The Charity was incorporated in England on 30 May 2000 as a Company limited by guarantee and is governed by its Memorandum and Articles of Association. It is also registered with the Charity Commission with effect from 31 August 2001. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Trustees during the period are set out on page 1. The Trustees of the Charity are also Directors of the charitable Company for the purposes of Company law. Under the requirements of the Memorandum and Articles of Association, at every AGM one third of the Trustees are subject to retire by rotation.

Many skills are represented by the Trustees. In an effort to maintain this broad skill mix, Trustees are requested to provide a Job Description and in the event of particular skills being lost due to retirements, other individuals are approached to offer themselves for election to the Board of Trustees.

Induction and training of trustees

Most Trustees are already familiar with the practical work of the Charity, having been members and taken part in productions.

Additionally, new Trustees are invited and encouraged to attend meetings to familiarise themselves with the Charity and the context within which it operates. These are led by the Chair of the Trustees.

Organisational structure

The Dover Operatic and Dramatic Society have Trustees' meetings of up to 9 members who meet regularly and are responsible for the strategic direction and policy of the Charity.

A scheme of delegation is in place, with sub committees for each production.

Dover Operatic and Dramatic Society

Trustees' Report

Major risks and management of those risks

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. In establishing this process, Trustees agree that it will be prudent to review the risks and the steps taken to mitigate them periodically to ensure that they continue to meet the needs of the charity.

Statement of Trustees' Responsibilities

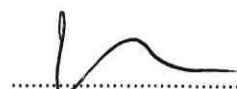
The trustees (who are also the directors of Dover Operatic and Dramatic Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 1 November 2021 and signed on its behalf by:



M Moore
Chairman

Dover Operatic and Dramatic Society

Independent Examiner's Report to the trustees of Dover Operatic and Dramatic Society

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Dover Operatic and Dramatic Society (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Dover Operatic and Dramatic Society are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Dover Operatic and Dramatic Society as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
Graham Rennells
Independent Examiner
Chartered Accountant

The New Barn
Mill Lane
Eastry
Kent
CT13 0JW

2 November 2021

Dover Operatic and Dramatic Society

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	31,630	31,630
Charitable activities	4	3,355	3,355
Investment income	5	7	7
Other income	6	1,136	1,136
Total Income		<u>36,128</u>	<u>36,128</u>
Expenditure on:			
Charitable activities	7	(13,403)	(13,403)
Total Expenditure		<u>(13,403)</u>	<u>(13,403)</u>
Net income		<u>22,725</u>	<u>22,725</u>
Net movement in funds		22,725	22,725
Reconciliation of funds			
Total funds brought forward		<u>124,727</u>	<u>124,727</u>
Total funds carried forward	15	<u><u>147,452</u></u>	<u><u>147,452</u></u>

Dover Operatic and Dramatic Society

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	10,256	10,256
Charitable activities	4	16,830	16,830
Investment income	5	5	5
Other income	6	1,954	1,954
Total income		<u>29,045</u>	<u>29,045</u>
Expenditure on:			
Raising funds		(54)	(54)
Charitable activities	7	<u>(24,461)</u>	<u>(24,461)</u>
Total expenditure		<u>(24,515)</u>	<u>(24,515)</u>
Net income		<u>4,530</u>	<u>4,530</u>
Net movement in funds		4,530	4,530
Reconciliation of funds			
Total funds brought forward		<u>120,197</u>	<u>120,197</u>
Total funds carried forward	15	<u><u>124,727</u></u>	<u><u>124,727</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

Dover Operatic and Dramatic Society

(Registration number: 04004207)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	225,151	225,201
Current assets			
Debtors	12	2,258	3,774
Cash at bank and in hand		<u>36,273</u>	<u>13,869</u>
		38,531	17,643
Creditors: Amounts falling due within one year	13	<u>(1,230)</u>	<u>(3,117)</u>
Net current assets		<u>37,301</u>	<u>14,526</u>
Net assets		<u>262,452</u>	<u>239,727</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		147,452	124,727
Revaluation reserve		<u>115,000</u>	<u>115,000</u>
Total unrestricted funds		<u>262,452</u>	<u>239,727</u>
Total funds	15	<u>262,452</u>	<u>239,727</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 1 November 2021 and signed on their behalf by:



M Goldsack
Trustee

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

DODS
Mill Street
Temple Ewell
Dover
Kent
CT16 3DN

These financial statements were authorised for issue by the trustees on 1 November 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' ('SORP 2005'), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	At trustees valuation
Lighting Equipment	20% Straight line
Stage and Scenery	10% Straight line
Costumes	10% Straight line

Debtors

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Appeals and donations	836	836	9,230
Refreshments (net of costs)	-	-	321
Raffle & souvenir sales	-	-	285
Fundraising	-	-	420
Grants, including capital grants;			
Government grants	30,794	30,794	-
	<u>31,630</u>	<u>31,630</u>	<u>10,256</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Ticket sales	1,268	1,268	13,622
Subscriptions	2,087	2,087	3,113
Programmes	-	-	95
	<u>3,355</u>	<u>3,355</u>	<u>16,830</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	7	7	5
	<u>7</u>	<u>7</u>	<u>5</u>

6 Other income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Rental income	1,136	1,136	1,954
	<u>1,136</u>	<u>1,136</u>	<u>1,954</u>

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Expenditure on charitable activities

		Unrestricted funds		
	Note	General £	Total 2021 £	Total 2020 £
Costs directly allocated to hosting of production		4,694	4,694	13,944
Allocated support costs		6,753	6,753	9,064
Governance costs	8	1,956	1,956	1,453
		<u>13,403</u>	<u>13,403</u>	<u>24,461</u>
	Activity undertaken directly £	Grant funding of activity £	Total 2021 £	Total 2020 £
Advertising and publicity	-	-	-	77
Music scores and scripts	1,335	-	1,335	450
Royalties and licences	-	-	-	1,277
Scenery	-	-	-	883
Hall hire	-	-	-	3,800
Costumes and make-up	-	-	-	1,134
Props	-	-	-	292
Sound and lighting	-	-	-	401
Orchestra fees	-	-	-	1,350
Printing, postage and stationery	31	-	31	524
Insurance	3,328	-	3,328	3,395
Cleaning	-	-	-	361
Transport costs	-	-	-	102
Repairs and renewals	-	6,211	6,211	5,821
Rates and water	-	(754)	(754)	1,014
Depreciation	-	50	50	50
Light and heat	-	996	996	1,767
Sundry expenses	-	133	133	198
Subscriptions	-	117	117	112
	<u>4,694</u>	<u>6,753</u>	<u>11,447</u>	<u>23,008</u>

£13,403 (2020 - £24,461) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Accountancy fees			
Accountancy fees	1,230	1,230	1,230
Charitable donations	500	500	-
Professional indemnity insurance	226	226	223
	<u>1,956</u>	<u>1,956</u>	<u>1,453</u>

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

M Goldsack

£Nil (2020: £511) of expenses were reimbursed to M Goldsack during the year.

M Brodie

£31 (2020: £Nil) of expenses were reimbursed to M Brodie during the year.

W P Parker-Gorman

£Nil (2020: £1,742) of expenses were reimbursed to W P Parker-Gorman during the year.

J A Connolly

£Nil (2020: £15) of expenses were reimbursed to J A Connolly during the year.

S J Cox

£Nil (2020: £58) of expenses were reimbursed to S J Cox during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost				
At 1 April 2020	225,000	19,767	15,000	259,767
At 31 March 2021	225,000	19,767	15,000	259,767
Depreciation				
At 1 April 2020	-	19,566	15,000	34,566
Charge for the year	-	50	-	50
At 31 March 2021	-	19,616	15,000	34,616
Net book value				
At 31 March 2021	225,000	151	-	225,151
At 31 March 2020	225,000	201	-	225,201

12 Debtors

	2021 £	2020 £
Prepayments	2,258	3,774

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	-	319
Accruals	1,230	2,798
	1,230	3,117

14 Reserves

	Revaluation reserve £	Total £
At 1 April 2020	(115,000)	(115,000)

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>(124,727)</u>	<u>(36,128)</u>	<u>13,403</u>	<u>(147,452)</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	<u>(120,197)</u>	<u>(29,045)</u>	<u>24,515</u>	<u>(124,727)</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	225,151	225,151
Current assets	38,531	38,531
Current liabilities	<u>(1,230)</u>	<u>(1,230)</u>
Total net assets	<u>262,452</u>	<u>262,452</u>
	Unrestricted funds General £	Total funds £
Tangible fixed assets	225,201	225,201
Current assets	17,643	17,643
Current liabilities	<u>(3,117)</u>	<u>(3,117)</u>
Total net assets	<u>239,727</u>	<u>239,727</u>

Dover Operatic and Dramatic Society

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Analysis of net funds

	At 1 April 2020	Cash flow	At 31 March
	£	£	2021
			£
Cash at bank and in hand	13,869	22,404	36,273
Net debt	<u>13,869</u>	<u>22,404</u>	<u>36,273</u>
	At 1 April 2019	Cash flow	At 31 March
	£	£	2020
			£
Cash at bank and in hand	10,098	3,771	13,869
Net debt	<u>10,098</u>	<u>3,771</u>	<u>13,869</u>

