

## **Sidmouth Amateur Dramatic Society Ltd.**

### **Annual Report for the year ending 28<sup>th</sup> February 2025.**

This has been another excellent year for the Society with two successful productions. Our May production was 'Murdered to Death' and our pantomime was 'Hansel and Gretel'.

At the AGM Mark Rose was elected as Chairman. Heather Hodge (Treasurer and Head of Wardrobe) were re-elected, Sarah Burston, Elizabeth Hammond, Barry Lister and Tanya Rees were elected onto the Committee for 3 years. We have also this year co-opted onto the Committee Joyce Pomeroy, Avril Spencer and Nathan Wakefield.

We are still looking to fill the roles of Publicity Officer and Hall Manager.

Pam Harrison kindly agreed to continue as President of the Society.

Heather Hodge retained her role as Company Secretary. Viv Rands continued as Membership Secretary and Child Protection Officer and Joan Heard continued as our Newsletter Editor.

In October 2024 it was announced that Audrey Harcourt would be stepping down as Society Secretary and Molly Morton-Evans was co-opted into the role.

Sadly, during the year, we lost life members of the Society, Pam Dunkley and Shirley Nelson.

#### **Productions.**

Our May production was 'Murdered to Death' directed by Nick Lawrence. The production was a hit with audiences and had many familiar and new faces on and off stage.

The pantomime 'Hansel and Gretel' by Alan P. Frayn was a huge success. Following on from his previous NODA award winning production of 'Robinson Crusoe and the Pirates', Marc Colson not only raised the bar with his second production in the director's chair in quality and gained another NODA nomination for the second year in a row, but also ensured this was an accessible production both for the cast and for Sidmouth's audiences with a BSL signed performance - something the Society hopes to continue and grow upon.

#### **Junior and Youth Groups.**

The Junior and Youth Groups are very popular with a waiting list and continue to flourish ensuring future growth.

Tanya held an awards evening to celebrate the group's success and hard work and continues to hold social events.

Due to popularity and demand a new session was created on Fridays for 8-11 year olds.

#### **Wardrobe.**

The wardrobe still continues to have hires here and there. Heather, Audrey and Liz have worked hard to clear any redundant items in the wardrobe and to ensure everything is organised.

**Hall.**

We still do not have a hall manager in place. Several items have been removed and recycled from the hall including the broken piano and fridge.

There were several issues with the gas heating in the hall throughout the winter, all of which were repaired.

The external, motion-sensored lights were also fixed after breaking, along with the workshop lights being replaced.

**Social Events.**

The Committee have worked hard to roll out a monthly members evening.

The first of which was a great success. Mark Rose held a quiz night which went down well with those who attended.

There is a plan in place for the months to come, including workshops and other activities to give more to our members.

We thank all our members for their support and look forward to another successful year.

**SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

**Annual Report and  
Financial Statements**

**For the year ended 28<sup>th</sup> February 2025**

**COMPANY NUMBER 05883014**

**REGISTERED CHARITY NUMBER 1117250**

# **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

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## SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

### Legal and Administrative Information.

#### Status

The company is limited by guarantee having no share capital. It was incorporated on 20<sup>th</sup> July 2006 and registered as a charity on 14<sup>th</sup> December 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. Under those articles, the company is managed by Trustees.

#### Trustees

The Directors/Trustees who served during the year were:

Mrs H M Hodge	
T Rees	Elected 12/9/24
E Hammond	Elected 12/9/24
A Spencer	Co-opted 7/2/25
N Wakefield	Co-opted 7/2/25
J Pomeroy	Co-opted 11/11/24
Mr. B Lister	Elected 12/9/24
M Morton-Evans	Co-opted 14/10/24
S Burston	Elected 12/9/24
Mr M Rose	

<b>Chairman:</b>	Mr B Lister	Stood down 12/9/24
	Mr M Rose	Elected 12/9/24

<b>Company Secretary:</b>	Mrs H M Hodge
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<b>Treasurer:</b>	Mrs H M Hodge
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<b>Independent Examiner:</b>	Ian Roper Chartered Accountant 37 Fore Street Sidmouth Devon EX10 8AQ
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<b>Bankers:</b>	Santander Bridle Road Bootle L30 4GB
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<b>Registered Office:</b>	Woolcombe Hall Lawn Vista Sidmouth Devon EX10 9BY
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## **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

### **REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS REPORT) FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025.**

The trustees present their report and financial statements for the year ended 28<sup>th</sup> February 2025.

#### **Objectives**

The objects of the company are to promote the advancement of education in the art of drama, to encourage public appreciation of such art, to produce drama to the highest possible standards and to involve members in all aspects of theatre including onstage, backstage and administrative skills.

#### **Review of Activities**

This financial year has seen us stage two very successful and profitable productions. Both of these productions have benefited from the support of EDDC/Manor Pavilion and the goodwill of various individuals who have assisted us to ensure the successful staging of those productions. The demand for places on our Junior and Youths groups has continually risen this year and there is now a long waiting list. The groups have now divided into three instead of two due to ages within those groups. They held a social event for members in December. We also held a quiz night for members in February. We are aiming not to make profits from these social events but just trying to get more members together especially if these members are not involved in any productions. We have ended the financial year making a small profit. We have also been lucky in continuing to receive a theatre tax credit from HMRC which has helped put us in this position as well as the two successful productions.

#### **Public Benefit**

The charity acknowledges its requirement to demonstrate that it has charitable aims and purposes that are for the public benefit. The trustees believe that the work of the Society in promoting the advancement of the art of drama and encouraging a broader public appreciation of such art clearly demonstrates that our charitable aims are indeed for the benefit of the public and that the trustees have complied with Section 4 of the Charities Act 2006. Further, the Review of Activities demonstrates exactly how the trustees are complying with the Charity Commissioners guidance regarding public benefit.

#### **Reserves Policy**

The trustees have forecast the level of unrestricted reserves needed to sustain the charity's operations over a period when its anticipated income generated from activities may be temporarily curtailed. The trustees consider the most appropriate level of these reserves at 28<sup>th</sup> February 2025 would be £13,000. This represents sufficient reserves to meet the annual costs of the Charity and would provide sufficient time to allow for an organised approach to the ongoing business of the Society. At 28<sup>th</sup> February 2025 the Charity had reserves of £80,965.

#### **Financial and Administrative Risk Management**

The trustees seek to maintain a broad base of funding sources, including proceeds from shows, donations and income from investments. By implementing effective cost control measures and ensuring the regular provision of management information and reporting, they aim to minimise financial risk to the charity in relation to its activities.

#### **Responsibilities of the Board of Trustees**

The Trustees (who are also directors of Sidmouth Amateur Dramatic Society Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice.

## **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

### **REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS REPORT) FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025 (continued).**

#### **Responsibilities of the Board of Trustees (cont)**

Company law requires the trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of surplus or deficit of the company for that period. In preparing those accounts, the trustees are required to:

- ◆ select suitable accounting policies and then 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;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Trustees on

2025 and signed on their behalf by:

Mrs H M Hodge  
Company Secretary

## **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

### **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED FINANCIAL STATEMENTS OF THE SIDMOUTH AMATEUR DRAMATIC SOCIETY LTD.**

This report on the accounts of Sidmouth Amateur Dramatic Society Limited for the year ended 28<sup>th</sup> February 2025, which are set out on pages 6 to 12.

#### **Responsibilities and basis of report.**

As the charity's trustees of the Company (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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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 the Company 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 matter which is not a 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

Ian Roper  
Chartered Accountant  
37 Fore Street  
Sidmouth  
Devon EX10 8AQ

Dated



# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

Year Ended 28th February 2025

## Statement of Financial Activities

	Note	Unrestricted Funds		2025	2024
		General £	Designated £	£	£
<b>Income</b>					
<b>Donations</b>	<b>3</b>	1,005		1,005	945
<b>Income from Charitable Activities</b>	<b>4</b>	51,265		51,265	41,496
<b>Investment Income</b>	<b>5</b>	639		639	581
<b>Total Income</b>		<u>52,909</u>	<u>0</u>	<u>52,909</u>	<u>43,022</u>
<b>Expenditure</b>					
<b>Charitable activities: direct expenditure</b>	<b>6</b>	50		50	120
<b>Charitable activities: support expenditure</b>	<b>7</b>	44,888		44,888	46,780
<b>Total Expenditure</b>		<u>44,938</u>	<u>0</u>	<u>44,938</u>	<u>46,900</u>
<b>Net Income/expenditure</b>	<b>8</b>	7,971	0	7,971	(3,878)
Transfers between funds		0	0	0	0
<b>Net Movement In Funds</b>		<u>7,971</u>	<u>0</u>	<u>7,971</u>	<u>(3,878)</u>
<b>Fund Balances Brought Forward</b>		72,994	0	72,994	76,872
<b>Fund Balances Carried Forward</b>		<u>£80,965</u>	<u>£0</u>	<u>£80,965</u>	<u>£72,994</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

Year Ended 28th February 2025

Balance Sheet As At 28th February 2025		Notes	2025		2024	
			£	£	£	£
<b>Fixed Assets</b>	<b>10</b>			1,591		2,545
<b>Current assets</b>						
Debtors and prepayments	<b>11</b>		9,658		1,515	
Cash At Bank And On Hand			72,160		70,716	
<b>Total Current Assets</b>			<u>81,818</u>		<u>72,231</u>	
<b>Current Liabilities</b>						
Creditors Falling Due Within One Year	<b>12</b>		<u>2,444</u>		<u>1,782</u>	
<b>Net Current Assets</b>				79,374		70,449
<b>Net Assets</b>				<u>£80,965</u>		<u>£72,994</u>
<b>Reserves</b>	<b>13</b>					
Unrestricted funds:						
General Reserve				80,965		72,994
Designated Reserve						
<b>Total Funds</b>				<u>£80,965</u>		<u>£72,994</u>

**In approving these financial statements as trustees of the company we hereby confirm:**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for :

- 1) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the company.

These financial statements have been prepared in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees on ..... 2025.  
and signed on its behalf by

Mr M Rose - Chairman

Mrs H Hodge - Treasurer

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**Notes To The Financial Statements**

**Year Ended 28th February 2025**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 Basis of Preparation.**

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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Sidmouth Amateur Dramatic Society Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies of FRS102 and the Charities SORP FRS102 the restatement of comparative item was required.

At the date of transition no restatements were required.

**1.3 Preparation of the accounts on a going concern basis.**

The Company reported a profit of £7,971 for the year. The Trustees distribute funds in support of the operation of Sidmouth Amateur Dramatic Society on the basis of funds available. With few other commitments the charity is a going concern.

**1.4 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether "capital grants" or "revenue grants" is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1.5 Donated Services**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the charity receipt of economic benefit from the use of by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the Friends is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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**Notes To The Financial Statements (Continued)**

**Year Ended 28th February 2025**

**1.6 Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid by the Bank.

**1.7 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charities work for specific projects undertaken by the charity.

**1.8 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities is awarding of grants in support of the charities aims.
- Other expenditure represents those items not falling into any other heading.

**1.9 Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over the estimated useful economic lives on the following basis.

Equipment	10% Straight Line Method
Lighting & Sound	20% Straight Line Method
Wardrobe	5% Straight Line Method

**1.10 Cash at Bank and In Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Legal Status of the Charity**

The charity is a Limited Company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Notes To The Financial Statements (Continued)**  
**Year Ended 28th February 2025**

**3 Income from Donations**

	<b>Unrestricted Funds</b>		<b>2025</b>	<b>2024</b>
	<b>General</b>	<b>Designated</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	0	0	0	0
Membership	1,005	0	1,005	945
	<u>1,005</u>	<u>0</u>	<u>1,005</u>	<u>945</u>

**4 Income from Charitable Activities**

	<b>Unrestricted Funds</b>	
	<b>2025</b>	<b>2024</b>
Performance Income	41,607	31,145
Other Income	9,658	10,351
	<u>51,265</u>	<u>41,496</u>

**5 Investment Income**

Bank Interest	<u>639</u>	<u>581</u>
All of the charities investment income arises from money held in interest bearing deposit accounts.		

**6 Charitable activities: direct expenditure**

	<b>Unrestricted Funds</b>	
	<b>2025</b>	<b>2024</b>
Donations	<u>50</u>	<u>120</u>

**7 Charitable activities: support expenditure**

	<b>Unrestricted Funds</b>	
	<b>2025</b>	<b>2024</b>
Performance Expenses	27,560	27,446
Gas	450	474
N Trust	1,850	-
Container Rent and Storage	2,510	2,764
Water	271	175
Electric	1,480	1,839
Cleaner	436	390
Tools & Maintenance	-	50
Noda	245	190
Printing and administrative	422	93
Social	186	-
Wardrobe	6	41
Legal	34	4,654
Maintenance	2,427	1,650
Light & Sound	-	146
Scenery/Props/Construction	10	45
Junior Section	1,444	1,297
Workshops	-	-
Insurance	2,798	2,484

# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

## Notes To The Financial Statements (Continued) Year Ended 28th February 2025

### Charitable activities: support expenditure (cont)

Sundry	166	189
Professional - Theatre Tax Credit Claim	1,020	1,200
Accountancy	620	700
Advertising/Publicity	-	-
Depreciation	953	953
	<u>44,888</u>	<u>46,780</u>

### 8 Net Income/(expenditure) for the Year

	2025	2024
This is stated after charging		
Depreciation	<u>953</u>	<u>953</u>

### 9 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Fixed Assets

<u>Cost</u>	Fixtures, Fittings and Equipment	Total
Brought Forward	37,088	37,088
Additions	0	0
	<u>37,088</u>	<u>37,088</u>

#### Depreciation

Brought Forward	34,544	33,591
Charge for Year	953	953
Carried Forward	<u>35,497</u>	<u>34,544</u>

#### Net Book Value

At 28th February 2025	<u>1,591</u>	<u>2,544</u>
At 29th February 2024	<u>2,544</u>	<u>3,497</u>

### 11 Debtors: Amounts falling due within one year

	2025	2024
Debtors	7,157	0
Prepayments	2,500	1,515
	<u>9,658</u>	<u>1,515</u>

**Notes To The Financial Statements (Continued)**  
**Year Ended 28th February 2025**

**12 Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
Accrued Income	0	0
Accruals	2,444	1,782
	<u>2,444</u>	<u>1,782</u>

**13 Movement in Funds**

	At 1st March 2024	Incoming resources	Outgoing resources	Transfers	At 28th February 2025
<b>Unrestricted Funds</b>					
General reserve	72,994	52,909	-44,938	0	80,965
Designated reserve	0	0	0	0	0
	<u>£72,994</u>	<u>£52,909</u>	<u>-£44,938</u>	<u>£0</u>	<u>£80,965</u>

**14 Analysis of Net Assets between funds**

	<b>Unrestricted Funds</b>		<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	80,965	0	80,965	72,994

**15 Payments to Trustees**

No trustees were in receipt of fees or expenses during the year.

**SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**
**Detailed Income and Expenditure Account  
For The Year Ended 28th February 2025**

		2025		2024	
	£	£	£	£	£
<b>Income</b>					
Subscriptions			1,005.00		945.00
Equipment/Props Hire			125.00		-
Wardrobe			111.00		126.00
Junior			2,198.10		1,985.00
General					
Noda		-		-	
Social		-		-	
Theatre Tax Credit		7,157.45		8,175.60	
General		65.98		64.11	
			7,223.43		8,239.71
Productions			41,607.14		31,145.30
Bank Interest			638.90		580.55
			52,908.57		43,021.56
<b>Expenditure</b>					
Peformance Costs		27,560.44		27,445.62	
Hall					
Gas	450.00		473.66		
N Trust	1,850.00		-		
SWW	270.62		175.22		
Electric	1,479.53		1,839.05		
Hall Maintenance	2,427.14		1,649.66		
Hall Insurance	703.21		660.00		
Cleaner	435.84		390.00		
Tools & Maintenance	-		50.08		
		7,616.34		5,237.67	
General					
Donations	50.00		120.00		
Noda	245.00		190.00		
		295.00		310.00	
Container Rent and Storage		2,510.00		2,764.00	
Printing and administrative		422.48		92.59	
Social		185.53		-	
Wardrobe		5.90		41.49	
Legal		34.00		4,653.60	
Light & Sound		-		146.09	
Scenery/Props/Construction		9.99		45.06	
Junior Section		1,443.70		1,297.05	
Workshops		-		-	
Insurance		2,094.91		1,824.35	
Sundry		166.31		189.21	
Professional		1,020.00		1,200.00	
Accountancy		620.00		700.00	
Advertising/Publicity		-		-	
Depreciation		953.20		953.17	
			44,937.80		46,899.90
<b>SURPLUS/(DEFICIT) FOR YEAR</b>			<b>7,970.77</b>		<b>(3,878.34)</b>

This page is for information only and does not form part of the statutory accounts



**SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

**Annual Report and  
Financial Statements**

**For the year ended 28<sup>th</sup> February 2025**

**COMPANY NUMBER 05883014**

**REGISTERED CHARITY NUMBER 1117250**

# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

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## SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

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#### Status

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The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. Under those articles, the company is managed by Trustees.

#### Trustees

The Directors/Trustees who served during the year were:

Mrs H M Hodge	
T Rees	Elected 12/9/24
E Hammond	Elected 12/9/24
A Spencer	Co-opted 7/2/25
N Wakefield	Co-opted 7/2/25
J Pomeroy	Co-opted 11/11/24
Mr. B Lister	Elected 12/9/24
M Morton-Evans	Co-opted 14/10/24
S Burston	Elected 12/9/24
Mr M Rose	

<b>Chairman:</b>	Mr B Lister	Stood down 12/9/24
	Mr M Rose	Elected 12/9/24

<b>Company Secretary:</b>	Mrs H M Hodge
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<b>Treasurer:</b>	Mrs H M Hodge
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<b>Independent Examiner:</b>	Ian Roper Chartered Accountant 37 Fore Street Sidmouth Devon EX10 8AQ
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<b>Bankers:</b>	Santander Bridle Road Bootle L30 4GB
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<b>Registered Office:</b>	Woolcombe Hall Lawn Vista Sidmouth Devon EX10 9BY
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## **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

### **REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS REPORT) FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025.**

The trustees present their report and financial statements for the year ended 28<sup>th</sup> February 2025.

#### **Objectives**

The objects of the company are to promote the advancement of education in the art of drama, to encourage public appreciation of such art, to produce drama to the highest possible standards and to involve members in all aspects of theatre including onstage, backstage and administrative skills.

#### **Review of Activities**

This financial year has seen us stage two very successful and profitable productions. Both of these productions have benefited from the support of EDDC/Manor Pavilion and the goodwill of various individuals who have assisted us to ensure the successful staging of those productions. The demand for places on our Junior and Youths groups has continually risen this year and there is now a long waiting list. The groups have now divided into three instead of two due to ages within those groups. They held a social event for members in December. We also held a quiz night for members in February. We are aiming not to make profits from these social events but just trying to get more members together especially if these members are not involved in any productions. We have ended the financial year making a small profit. We have also been lucky in continuing to receive a theatre tax credit from HMRC which has helped put us in this position as well as the two successful productions.

#### **Public Benefit**

The charity acknowledges its requirement to demonstrate that it has charitable aims and purposes that are for the public benefit. The trustees believe that the work of the Society in promoting the advancement of the art of drama and encouraging a broader public appreciation of such art clearly demonstrates that our charitable aims are indeed for the benefit of the public and that the trustees have complied with Section 4 of the Charities Act 2006. Further, the Review of Activities demonstrates exactly how the trustees are complying with the Charity Commissioners guidance regarding public benefit.

#### **Reserves Policy**

The trustees have forecast the level of unrestricted reserves needed to sustain the charity's operations over a period when its anticipated income generated from activities may be temporarily curtailed. The trustees consider the most appropriate level of these reserves at 28<sup>th</sup> February 2025 would be £13,000. This represents sufficient reserves to meet the annual costs of the Charity and would provide sufficient time to allow for an organised approach to the ongoing business of the Society. At 28<sup>th</sup> February 2025 the Charity had reserves of £80,965.

#### **Financial and Administrative Risk Management**

The trustees seek to maintain a broad base of funding sources, including proceeds from shows, donations and income from investments. By implementing effective cost control measures and ensuring the regular provision of management information and reporting, they aim to minimise financial risk to the charity in relation to its activities.

#### **Responsibilities of the Board of Trustees**

The Trustees (who are also directors of Sidmouth Amateur Dramatic Society Ltd for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations and United Kingdom Generally Accepted Accounting Practice.

## **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

### **REPORT OF THE TRUSTEES (INCORPORATING THE DIRECTORS REPORT) FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025 (continued).**

#### **Responsibilities of the Board of Trustees (cont)**

Company law requires the trustees to prepare financial statements for each financial year. The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of surplus or deficit of the company for that period. In preparing those accounts, the trustees are required to:

- ◆ select suitable accounting policies and then 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;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Trustees on

2025 and signed on their behalf by:

Mrs H M Hodge  
Company Secretary

## **SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**

### **INDEPENDENT EXAMINER'S REPORT ON THE UNAUDITED FINANCIAL STATEMENTS OF THE SIDMOUTH AMATEUR DRAMATIC SOCIETY LTD.**

This report on the accounts of Sidmouth Amateur Dramatic Society Limited for the year ended 28<sup>th</sup> February 2025, which are set out on pages 6 to 12.

#### **Responsibilities and basis of report.**

As the charity's trustees of the Company (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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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 the Company 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 matter which is not a 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

Ian Roper  
Chartered Accountant  
37 Fore Street  
Sidmouth  
Devon EX10 8AQ

Dated

# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

Year Ended 28th February 2025

## Statement of Financial Activities

	Note	Unrestricted Funds		2025	2024
		General £	Designated £	£	£
<b>Income</b>					
<b>Donations</b>	<b>3</b>	1,005		1,005	945
<b>Income from Charitable Activities</b>	<b>4</b>	51,265		51,265	41,496
<b>Investment Income</b>	<b>5</b>	639		639	581
<b>Total Income</b>		<u>52,909</u>	<u>0</u>	<u>52,909</u>	<u>43,022</u>
<b>Expenditure</b>					
<b>Charitable activities: direct expenditure</b>	<b>6</b>	50		50	120
<b>Charitable activities: support expenditure</b>	<b>7</b>	44,888		44,888	46,780
<b>Total Expenditure</b>		<u>44,938</u>	<u>0</u>	<u>44,938</u>	<u>46,900</u>
<b>Net Income/expenditure</b>	<b>8</b>	7,971	0	7,971	(3,878)
Transfers between funds		0	0	0	0
<b>Net Movement In Funds</b>		<u>7,971</u>	<u>0</u>	<u>7,971</u>	<u>(3,878)</u>
<b>Fund Balances Brought Forward</b>		72,994	0	72,994	76,872
<b>Fund Balances Carried Forward</b>		<u>£80,965</u>	<u>£0</u>	<u>£80,965</u>	<u>£72,994</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

Year Ended 28th February 2025

Balance Sheet As At 28th February 2025		Notes	2025		2024	
			£	£	£	£
<b>Fixed Assets</b>	<b>10</b>			1,591		2,545
<b>Current assets</b>						
Debtors and prepayments	<b>11</b>		9,658		1,515	
Cash At Bank And On Hand			72,160		70,716	
<b>Total Current Assets</b>			<u>81,818</u>		<u>72,231</u>	
<b>Current Liabilities</b>						
Creditors Falling Due Within One Year	<b>12</b>		<u>2,444</u>		<u>1,782</u>	
<b>Net Current Assets</b>				79,374		70,449
<b>Net Assets</b>				<u>£80,965</u>		<u>£72,994</u>
<b>Reserves</b>	<b>13</b>					
Unrestricted funds:						
General Reserve				80,965		72,994
Designated Reserve						
<b>Total Funds</b>				<u>£80,965</u>		<u>£72,994</u>

**In approving these financial statements as trustees of the company we hereby confirm:**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for :

- 1) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- 2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts so far as applicable to the company.

These financial statements have been prepared in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees on ..... 2025.  
and signed on its behalf by

Mr M Rose - Chairman

Mrs H Hodge - Treasurer



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**Notes To The Financial Statements**

**Year Ended 28th February 2025**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 Basis of Preparation.**

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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Sidmouth Amateur Dramatic Society Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies of FRS102 and the Charities SORP FRS102 the restatement of comparative item was required.

At the date of transition no restatements were required.

**1.3 Preparation of the accounts on a going concern basis.**

The Company reported a profit of £7,971 for the year. The Trustees distribute funds in support of the operation of Sidmouth Amateur Dramatic Society on the basis of funds available. With few other commitments the charity is a going concern.

**1.4 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether "capital grants" or "revenue grants" is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**1.5 Donated Services**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the charity receipt of economic benefit from the use of by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the Friends is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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**Notes To The Financial Statements (Continued)**

**Year Ended 28th February 2025**

**1.6 Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid by the Bank.

**1.7 Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charities work for specific projects undertaken by the charity.

**1.8 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities is awarding of grants in support of the charities aims.
- Other expenditure represents those items not falling into any other heading.

**1.9 Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over the estimated useful economic lives on the following basis.

Equipment	10% Straight Line Method
Lighting & Sound	20% Straight Line Method
Wardrobe	5% Straight Line Method

**1.10 Cash at Bank and In Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.11 Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 Legal Status of the Charity**

The charity is a Limited Company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Notes To The Financial Statements (Continued)**  
**Year Ended 28th February 2025**

**3 Income from Donations**

	<b>Unrestricted Funds</b>		<b>2025</b>	<b>2024</b>
	<b>General</b>	<b>Designated</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	0	0	0	0
Membership	1,005	0	1,005	945
	<u>1,005</u>	<u>0</u>	<u>1,005</u>	<u>945</u>

**4 Income from Charitable Activities**

	<b>Unrestricted Funds</b>	
	<b>2025</b>	<b>2024</b>
Performance Income	41,607	31,145
Other Income	9,658	10,351
	<u>51,265</u>	<u>41,496</u>

**5 Investment Income**

Bank Interest	<u>639</u>	<u>581</u>
All of the charities investment income arises from money held in interest bearing deposit accounts.		

**6 Charitable activities: direct expenditure**

	<b>Unrestricted Funds</b>	
	<b>2025</b>	<b>2024</b>
Donations	<u>50</u>	<u>120</u>

**7 Charitable activities: support expenditure**

	<b>Unrestricted Funds</b>	
	<b>2025</b>	<b>2024</b>
Performance Expenses	27,560	27,446
Gas	450	474
N Trust	1,850	-
Container Rent and Storage	2,510	2,764
Water	271	175
Electric	1,480	1,839
Cleaner	436	390
Tools & Maintenance	-	50
Noda	245	190
Printing and administrative	422	93
Social	186	-
Wardrobe	6	41
Legal	34	4,654
Maintenance	2,427	1,650
Light & Sound	-	146
Scenery/Props/Construction	10	45
Junior Section	1,444	1,297
Workshops	-	-
Insurance	2,798	2,484

# SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED

## Notes To The Financial Statements (Continued) Year Ended 28th February 2025

### Charitable activities: support expenditure (cont)

Sundry	166	189
Professional - Theatre Tax Credit Claim	1,020	1,200
Accountancy	620	700
Advertising/Publicity	-	-
Depreciation	953	953
	<u>44,888</u>	<u>46,780</u>

### 8 Net Income/(expenditure) for the Year

	2025	2024
This is stated after charging		
Depreciation	<u>953</u>	<u>953</u>

### 9 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Fixed Assets

<u>Cost</u>	Fixtures, Fittings and Equipment	Total
Brought Forward	37,088	37,088
Additions	0	0
	<u>37,088</u>	<u>37,088</u>

#### Depreciation

Brought Forward	34,544	33,591
Charge for Year	953	953
Carried Forward	<u>35,497</u>	<u>34,544</u>

#### Net Book Value

At 28th February 2025	<u>1,591</u>	<u>2,544</u>
At 29th February 2024	<u>2,544</u>	<u>3,497</u>

### 11 Debtors: Amounts falling due within one year

	2025	2024
Debtors	7,157	0
Prepayments	2,500	1,515
	<u>9,658</u>	<u>1,515</u>

**Notes To The Financial Statements (Continued)**  
**Year Ended 28th February 2025**

**12 Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
Accrued Income	0	0
Accruals	2,444	1,782
	<u>2,444</u>	<u>1,782</u>

**13 Movement in Funds**

	At 1st March 2024	Incoming resources	Outgoing resources	Transfers	At 28th February 2025
<b>Unrestricted Funds</b>					
General reserve	72,994	52,909	-44,938	0	80,965
Designated reserve	0	0	0	0	0
	<u>£72,994</u>	<u>£52,909</u>	<u>-£44,938</u>	<u>£0</u>	<u>£80,965</u>

**14 Analysis of Net Assets between funds**

	<b>Unrestricted Funds</b>		<b>Total</b>	<b>Total</b>
	<b>General</b>	<b>Designated</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	80,965	0	80,965	72,994

**15 Payments to Trustees**

No trustees were in receipt of fees or expenses during the year.

**SIDMOUTH AMATEUR DRAMATIC SOCIETY LIMITED**
**Detailed Income and Expenditure Account  
For The Year Ended 28th February 2025**

		2025		2024	
	£	£	£	£	£
<b>Income</b>					
Subscriptions			1,005.00		945.00
Equipment/Props Hire			125.00		-
Wardrobe			111.00		126.00
Junior			2,198.10		1,985.00
General					
Noda		-		-	
Social		-		-	
Theatre Tax Credit		7,157.45		8,175.60	
General		65.98		64.11	
			7,223.43		8,239.71
Productions			41,607.14		31,145.30
Bank Interest			638.90		580.55
			52,908.57		43,021.56
<b>Expenditure</b>					
Peformance Costs		27,560.44		27,445.62	
Hall					
Gas	450.00		473.66		
N Trust	1,850.00		-		
SWW	270.62		175.22		
Electric	1,479.53		1,839.05		
Hall Maintenance	2,427.14		1,649.66		
Hall Insurance	703.21		660.00		
Cleaner	435.84		390.00		
Tools & Maintenance	-		50.08		
		7,616.34		5,237.67	
General					
Donations	50.00		120.00		
Noda	245.00		190.00		
		295.00		310.00	
Container Rent and Storage		2,510.00		2,764.00	
Printing and administrative		422.48		92.59	
Social		185.53		-	
Wardrobe		5.90		41.49	
Legal		34.00		4,653.60	
Light & Sound		-		146.09	
Scenery/Props/Construction		9.99		45.06	
Junior Section		1,443.70		1,297.05	
Workshops		-		-	
Insurance		2,094.91		1,824.35	
Sundry		166.31		189.21	
Professional		1,020.00		1,200.00	
Accountancy		620.00		700.00	
Advertising/Publicity		-		-	
Depreciation		953.20		953.17	
			44,937.80		46,899.90
<b>SURPLUS/(DEFICIT) FOR YEAR</b>			<b>7,970.77</b>		<b>(3,878.34)</b>

This page is for information only and does not form part of the statutory accounts