

HEREFORD GILBERT AND SULLIVAN OPERATIC SOCIETY

England & Wales · Charity number 1162451

Details

Other names	HEREFORD G&S; SOCIETY
Status	Registered
Legal form	CIO
Registered	2015-06-29
Register	View on the Charity Commission register

Contact

Address	18 Moor Farm Lane Hereford HR4 0NT
Phone	01432272680
Email	enquiries@herefordgandsociety.org.uk
Website	www.herefordgandsociety.org.uk

Activities

Objects: THE OBJECT OF THE CIO IS TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, PRINCIPALLY THE WORKS OF GILBERT AND SULLIVAN AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS

Activities: The object of the Society is to educate the public in the dramatic and operatic arts, principally the collaborative works of W.S. Gilbert and Sir Arthur Sullivan and to further the development of public appreciation and taste in the said arts by performance of these works

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£24,326	£30,373	-	-
2024-05-31	£34,112	£28,996	-	-
2023-05-31	£34,316	£25,122	-	-
2022-05-31	£30,589	£26,318	-	-
2021-05-31	£7,719	£1,927	-	-

Trustees

Name	Role	Appointed
SHEILA DUNSFORD	Chair	2015-06-29
GEOFF RAWCLIFFE		2015-06-29
LAURA Aimee Harrison		2015-06-29
Patricia Pearson		2022-09-27
WENDY WINTERBURN		2015-06-29

HEREFORD GILBERT AND SULLIVAN OPERATIC SOCIETY

England & Wales - Charity number 1162451

Accounts



Trustees' Annual Report for the period

From **01/06/24** Period start date To **31/05/25** Period end date

Charity name: **Hereford Gilbert & Sullivan Operatic Society**

Charity registration number: **1162451**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To educate the public in the dramatic and operatic arts, principally the works of Gilbert & Sullivan & to further the development of public appreciation and taste of said arts
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our core mission is to bring" live" theatre and enhance musical culture in and around rural Herefordshire and the Marches. To provide performance opportunities for all age groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees pay due regard to the guidance issued by the Charity Commission on public benefit. See para 1.20 for the main activities undertaken for the public benefit this year.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Hereford Gilbert & Sullivan Society does not have a policy on grant making.
Policy on social investment including program related investment	Para 1.38	As above

Contribution made by volunteers	Para 1.38	<p>The Society relies heavily on strong teamwork and the willingness of people who give of their time freely. The volunteers who help with production activity, front of house, advertising, recruitment, publicity and fundraising are very much appreciated for their contribution and commitment.</p> <p>NB: The Executive Committee are all volunteers.</p>
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	Para 1.20	<p>Established in 1947, this year saw the Society's 77th production of 'The Witch's Curse: Ruddigore' a lesser known operetta in the G&S canon, a melodramatic but witty tale of star-crossed lovers & ghostly goings-on with ancestral apparitions and a core of lovelorn bridesmaids & village 'maidens', which proved a resounding success with audiences demonstrating that the music and comedy is timeless. While membership of the Society is open to all age groups and sections of the community, the society's outreach work with schools and colleges has, once again, proved popular, via the special schools matinee and the Young Performers Bursary Scheme for 15-19 year olds, introduced several years ago, with the aim of helping participants further their theatrical studies/career. We are very proud of these initiatives and it is very pleasing to note that a number of the youngsters involved have gone on to pursue careers in the music and entertainment industries and we hope that they have benefited from the experience they have gained with the Society.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The society remains in a secure financial position at the end of the year. We have been fortunate with grants and specific donations which assisted with production costs, particularly for the popular schools' matinee performance & associated workshops, and with the provision of the Young Performers' Bursary. Without this support it would be difficult to meet the rising costs of a theatre production with orchestra.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The society holds both general and restricted reserves. The former are held in order to cover the costs of less financially successful shows. Certain Gilbert and Sullivan operas are more popular than others and are expected to attract larger audiences; however, the society is keen to be able to perform the full range of Gilbert and Sullivan's repertoire, including those which may be loss-making, without putting the society at financial risk. Restricted reserves are from donations given for a particular long-term purpose, mainly the Young Performers' Bursary, and are used over a number of years in accordance with the donor's wishes.
Amount of reserves held	Para 1.22	At the end of the year, the society held general reserves of £20,591 and restricted reserves of £4,643
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> *Membership fees and associated gift aid *Donations from members; Society friends; patrons and the general public *Ticket and programme sales from performances *Grant Aid applied for from both local and national bodies *Various fundraising events, eg concerts, raffles, sale of DVDs and books * Fundraising page linked to the Society's web page.
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Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Increasingly high production costs; loss of revenue (poor ticket sales); failure to recruit & retain new members.
Other		

Structure, Governance and Management

Description of charity's		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more	Para 1.25	Election by the membership at the annual general meeting.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Constitution refers.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Not applicable
Relationship with any related parties	Para 1.51	Not applicable
Other		

Reference and Administrative details

Charity name	Hereford Gilbert & Sullivan Operatic Society
Other name the charity uses	Not applicable
Registered charity number	1162451
Charity's principal address	18, Moor Farm Lane Three Elms Hereford HR4 0NT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Geoff Rawcliffe	Hon President		Elected by members at the AGM
2	Sheila Duncford	Chairman		Ditto
3	Claire Pearson	Treasurer		Ditto
4	Frances Roper			Ditto
5	Laura Harrison			Ditto
6	Wendy Winterburn			Ditto
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Sheila Anne Dunsford	
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Position (eg
Secretary, Chair, etc)

Chair	
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Date

28th November, 2025

**HEREFORD GILBERT AND SULLIVAN
OPERATIC SOCIETY**

ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

Charity number 1162451

Independent examiner's report to the trustees of Hereford Gilbert and Sullivan Operatic Society.

I report to the trustees on my examination of the accounts of the Hereford Gilbert and Sullivan Operatic Society for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:


Name: *BRIAN. J. ROBERTSON*

Address:

*Wagoner's Cottage
Little Farrington*

Date:

*HRi 4JA.
22/09/25.*

Hereford Gilbert and Sullivan Operatic Society					
Statement of financial activities for the year ended 31 May 2025					
		2024/25			2023/24
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
Incoming resources		£	£	£	£
Donations and grants	2	5,165	4,000	9,165	14,539
Other trading activities	3	14,884	0	14,884	19,425
Investment income		179	98	277	148
Total incoming resources		20,228	4,098	24,326	34,112
Resources expended					
Cost of charitable activities	4	26,668	3,705	30,373	28,996
Total resources expended		26,668	3,705	30,373	28,996
NET INCOMING RESOURCES		(6,440)	393	(6,047)	5,116
NET MOVEMENT IN FUNDS		(6,440)	393	(6,047)	5,116
Funds transferred in at 1 June 2024 (2023)		27,031	4,250	31,281	26,165
TOTAL FUNDS AT 31 MAY 2025 (2024)	8	20,591	4,643	25,234	31,281

Notes:

Restricted funds received in the year represent a grant of £3,000 received from The Clive Richards Foundation to support the Schools' Matinee performance and workshops and a donation of £1,000 from the Tabor Charitable Trust for the Young Performers' Bursary.

Expended restricted funds were for the bursary; support for subscriptions and purchase of orchestra lights.

Hereford Gilbert and Sullivan Operatic Society					
Balance Sheet as at 31 May 2025					
2024/25					
Notes	Unrestricted funds	Restricted funds	Total funds	2023/24	
	£	£	£	Total funds	
				£	
Current assets					
Debtors and prepayments	5	459	0	459	1,756
Cash at bank and in hand	6	20,132	4,643	24,775	29,913
TOTAL ASSETS		20,591	4,643	25,234	31,669
Creditors					
Amounts falling due within one year	7	0	0	0	(388)
NET ASSETS		20,591	4,643	25,234	31,281
FUNDS					
General reserves	8	20,591	4,643	24,234	31,281
TOTAL FUNDS		20,591	4,643	24,234	31,281

The financial statements were approved by the board of trustees on 8 July 2025 and are signed on its behalf by:

SA Dunsford
Mrs S Dunsford (Chair)
Trustee

The notes form part of the financial statements.

Hereford Gilbert and Sullivan Operatic Society

Notes to the Financial Statements

1) Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 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). The Financial Reporting Standard 102 'The Financial Reporting Standard the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible assets costing more than £250 net are capitalised and are stated at cost.

Depreciation is charged by equal annual instalments commencing with the date of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:-

Fixtures and fittings	3 years
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Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Note 2 – Donations and grants

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Subscriptions	2,710	0	2,710	2,605
Donations received in year	1,996	0	1,996	5,078
Grants received in year	0	4,000	4,000	5,100
Gift aid reclaimed	459	0	459	1,756
Total donations and grants	5,165	4,000	9,165	14,539

Note 3 – Income from other trading activities

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Box office and concerts	12,518	0	12,518	16,283
Programme sales	642	0	642	676
Advertising & sponsors	330	0	330	1,400
Other	1,394	0	1,394	1,066
Total other trading income	14,884	0	14,884	19,425

Note 4 – Cost of charitable activities

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Production costs	22,812	3,135	25,947	24,987
Insurance	454	0	454	453
NODA subscription	205	0	205	199
Programmes & merchandise	251	0	251	371
Advertising	936	0	936	780
Sundry	2,010	70	2,080	1,206
Bursary payments	0	500	500	1,000
Total cost of charitable activities	26,668	3,705	30,373	28,996

Note 5 – Debtors due within 1 year

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
HMRC – gift aid	459	0	459	1,756

Note 6 – Cash at bank and in hand

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current account	832	0	832	14,543
Savings accounts	19,300	4,643	23,943	15,370
Total cash at bank and in hand	20,132	4,643	24,775	29,913

Note 7 - Creditors: amounts due within less than one year

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Creditors and accruals	0	0	0	(388)

Note 8 – Statement of movement of funds

	2024/25			2023/24
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Opening balance 1 June 2024 (2023)	27,031	4,250	31,281	26,165
Net incoming resources	(6,440)	393	(6,047)	5,116
Closing balance 31 May 2025 (2024)	20,591	4,643	25,234	31,281

HEREFORD GILBERT AND SULLIVAN OPERATIC SOCIETY

England & Wales - Charity number 1162451

Accounts



Trustees' Annual Report for the period

From **01/06/23** Period start date To **31/05/24** Period end date

Charity name: **Hereford Gilbert & Sullivan Operatic Society**

Charity registration number: **1162451**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To educate the public in the dramatic and operatic arts, principally the works of Gilbert & Sullivan & to further the development of public appreciation and taste of said arts.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our core mission is to bring" live" theatre and enhance musical culture in and around rural Herefordshire and the Marches. To provide performance opportunities for all age groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees pay due regard to the guidance issued by the Charity Commission on public benefit. See para 1.20 for the main activities undertaken for the public benefit this Year.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Hereford Gilbert & Sullivan Society does not have a policy on grant making.
Policy on social investment including program related investment	Para 1.38	As above

Contribution made by volunteers	Para 1.38	The Society relies heavily on strong teamwork and the willingness of people who give of their time freely. These volunteers who help with production activity, front of house, advertising, recruitment, publicity and fundraising are very much appreciated for their contribution and commitment. NB: The Executive Committee are all volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Established in 1947, this year saw the Society's 76th production. 'The Gondoliers' a perennial favourite with audiences, performed with a modern twist, proved a resounding success demonstrating that the genre is timeless. While membership of the Society is open to all age groups and sections of the community, the society's outreach work with schools and colleges has, once again, meant an influx of younger, talented members, especially via the innovative Young Performers Bursary Scheme for 15-19 year olds, introduced last year, with the aim of helping them further their theatrical studies/career. It is very pleasing to note that a number of these youngsters have gone on to pursue careers in the music and entertainment industries and we hope that they have benefited from the experience they have gained with the Society.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The society remains in a secure financial position at the end of the year with overall funds having increased over the year. We have been fortunate with grants and specific donations which assisted with production costs, particularly for the popular schools' matinee performance & associated workshops, and with the provision of the Young Performers' Bursary.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The society holds both general and restricted reserves. The former are held in order to cover the costs of less financially successful shows. Certain Gilbert and Sullivan operas are more popular than others and are expected to attract larger audiences; however, the society is keen to be able to perform the full range of Gilbert and Sullivan's repertoire, including those which may be loss-making, without putting the society at financial risk. Restricted reserves are from donations given for a particular long-term purpose, mainly the Young Performers' Bursary, and are used over a number of years in accordance with the donor's wishes.
Amount of reserves held	Para 1.22	At the end of the year, the society held general reserves of £27,031 and restricted reserves of £ 4,250.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> *Membership fees and associated gift aid *Donations from members; Society friends; patrons and the general public *Ticket and programme sales from performances *Grant Aid applied for from both local and national bodies *Various fundraising events, eg concerts, raffles, sale of DVDs and books * Fundraising page linked to the Society's web page.
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Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Increasingly high production costs; loss of revenue (poor ticket sales); failure to recruit & retain new members.
Other		

Structure, Governance and Management

Description of charity's		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more	Para 1.25	Election by the membership at the annual general meeting.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Constitution refers.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Not applicable
Relationship with any related parties	Para 1.51	Not applicable
Other		

Reference and Administrative details

Charity name	Hereford Gilbert & Sullivan Operatic Society
Other name the charity uses	Not applicable
Registered charity number	1162451
Charity's principal address	18, Moor Farm Lane Three Elms Hereford HR4 0NT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Geoff Rawcliffe	Hon President		Elected by members at the AGM
2	Sheila Dunford	Chairman		Ditto
3	Claire Pearson	Treasurer		Ditto
4	Frances Roper			Ditto
5	Laura Harrison			Ditto
6	Wendy Winterburn			Ditto
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Sheila Anne Dunsford	
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Position (eg
Secretary, Chair, etc)

Chair	
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Date

29th January 2025

**HEREFORD GILBERT AND SULLIVAN
OPERATIC SOCIETY**

ACCOUNTS FOR THE YEAR ENDED 31 MAY 2024

Charity number 1162451

Hereford Gilbert and Sullivan Operatic Society					
Statement of financial activities for the year ended 31 May 2024					
		2023/24		2022/23	
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
Incoming resources		£	£	£	£
Donations and grants	2	10,939	3,600	14,539	20,024
Other trading activities	3	19,425	0	19,425	14,268
Investment income		148	0	148	24
Total incoming resources		30,512	3,600	34,112	34,316
Resources expended					
Cost of charitable activities	4	25,396	3,600	28,996	25,122
Total resources expended		25,396	3,600	28,996	25,122
NET INCOMING RESOURCES		5,116	0	5,116	9,194
NET MOVEMENT IN FUNDS		5,116	0	5,116	9,194
Funds transferred in at 1 June 2023 (2022)		21,915	4,250	26,165	16,971
TOTAL FUNDS AT 31 MAY 2024 (2023)	8	27,031	4,250	31,281	26,165

Notes:

Restricted funds received in the year represent a grant of £2,600 received from The Clive Richards Foundation to support the Schools' Matinee performance and workshops and donations of £500 each to further fund the Young Performers' Bursary and to support membership fees for members unable to afford them. The balance of restricted funds consists of £3,000 for the Young Performers' Bursary and a sum of £250 for a specific event yet to be determined.

Hereford Gilbert and Sullivan Operatic Society					
Balance Sheet as at 31 May 2024					
2023/24					
Notes	Unrestricted funds	Restricted funds	Total funds	2022/23	
	£	£	£	Total funds	
				£	
Current assets					
Debtors and prepayments	5	1,756	0	1,756	3,614
Cash at bank and in hand	6	25,663	4,250	29,913	22,551
TOTAL ASSETS		27,419	4,250	31,669	26,165
Creditors					
Amounts falling due within one year	7	(388)	0	(388)	0
NET ASSETS		27,031	4,250	31,281	26,165
FUNDS					
General reserves	8	27,031	4,250	31,281	26,165
TOTAL FUNDS		27,031	4,250	31,281	26,165

The financial statements were approved by the board of trustees on 24th September 2024 and are signed on its behalf by:

SA Dunsford
Mrs S Dunsford (Chair)
Trustee

The notes form part of the financial statements.

Hereford Gilbert and Sullivan Operatic Society

Notes to the Financial Statements

1) Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 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). The Financial Reporting Standard 102 'The Financial Reporting Standard the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible assets costing more than £250 net are capitalised and are stated at cost.

Depreciation is charged by equal annual instalments commencing with the date of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:-

Fixtures and fittings	3 years
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Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at bank an in hand

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

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectivities at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Note 2 – Donations and grants

	2023/24			2022/23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Subscriptions	2,605	0	2,605	2,080
Donations received in year	4,078	1,000	5,078	5,080
Donations received in prior years	0	0	0	5,250
Grants received in year	2,500	2,600	5,100	4,000
Gift aid reclaimed	1,756	0	1,756	3,614
Total donations and grants	10,939	3,600	14,539	20,024

Note 3 – Income from other trading activities

	2023/24			2022/23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Box office and concerts	16,283	0	16,283	10,382
Programme sales	676	0	676	458
Advertising & sponsors	1,400	0	1,400	1,205
Fundraising events	0	0	0	1,441
Other	1,066	0	1,066	782
Total other trading income	19,425	0	19,425	14,268

Note 4 – Cost of charitable activities

	2023/24			2022/23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Production costs	22,387	2,600	24,987	21,448
Fundraising expenses	0	0	0	673
Insurance	453	0	453	467
NODA subscription	199	0	199	190
Programmes & merchandise	371	0	371	385
Advertising	780	0	780	175
Sundry	1,206	0	1,206	784
Bursary payments	0	1,000	1,000	1,000
Total cost of charitable activities	25,396	3,600	28,996	25,122

Note 5 – Debtors due within 1 year

	2023/24			2022/23
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
HMRC – gift aid	1,756	0	1,756	3,614

Note 6 – Cash at bank and in hand

	2023/24			2022/23	
	Unrestricted funds	Restricted funds	Total funds	Total funds	
	£	£	£	£	
Current account	14,543	0	14,543	11,935	
Savings accounts	11,120	4,250	15,370	10,616	
Total cash at bank and in hand	25,663	4,250	29,913	22,551	

Note 7 - Creditors: amounts due within less than one year

	2023/24			2022/23	
	Unrestricted funds	Restricted funds	Total funds	Total funds	
	£	£	£	£	
Creditors and accruals	(388)	0	(388)	0	

Note 8 – Statement of movement of funds

	2023/24			2022/23	
	Unrestricted funds	Restricted funds	Total funds	Total funds	
	£	£	£	£	
Opening balance 1 June 2023 (2022)	21,915	4,250	26,165	16,971	
Net incoming resources	5,116	0	5,116	9,194	
Closing balance 31 May 2024 (2023)	27,031	4,250	31,281	26,165	

Independent examiner's report to the trustees of Hereford Gilbert and Sullivan Operatic Society.

I report to the trustees on my examination of the accounts of the Hereford Gilbert and Sullivan Operatic Society for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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

Signed:



Name:

CHRIS MORAN

Address:

4 Bankway Drive

Nottingham

NN4 9WE

Date:

9/3/25

HEREFORD GILBERT AND SULLIVAN OPERATIC SOCIETY

England & Wales - Charity number 1162451

Accounts



Trustees' Annual Report for the period

From 01/06/2022 Period start date To 31/05/2023 Period end date

Charity name: Hereford Gilbert & Sullivan Operatic Society

Charity registration number: 1162451

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To educate the public in the dramatic and operatic arts, principally the works of Gilbert & Sullivan & to further the development of public appreciation and taste of said arts.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our core mission is to bring" live" theatre and enhance musical culture in and around rural Herefordshire and the Marches. To provide performance opportunities for all age groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees pay due regard to the guidance issued by the Charity Commission on public benefit. See para 1.20 for the main activities undertaken for the public benefit this Year.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Hereford Gilbert & Sullivan Society does not have a policy on grant making.
Policy on social investment including program related investment	Para 1.38	As above

Contribution made by volunteers	Para 1.38	<p>The Society relies heavily on strong teamwork and the willingness of people who give of their time freely. These volunteers who help with production activity, front of house, advertising, recruitment, publicity and fundraising are very much appreciated for their contribution and commitment.</p> <p>NB: The Executive Committee are all volunteers.</p>
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	Para 1.20	<p>Established in 1947, this year was the Society's 75th anniversary, quite a record for a small amateur company and one of which we are very proud. We were able to mark this milestone with a (fundraising) Gala Dinner for members past & present and our 75th annual production of the lesser known G&S operetta 'The Sorcerer', was a resounding success demonstrating that the genre is timeless.</p> <p>It was encouraging to note that, while membership of the Society is open to all age groups and sections of the community, the society's outreach work with schools and colleges has meant an influx of younger members. In this anniversary year we introduced, for the first time, supported by a generous donation, a Young Performers Bursary Scheme for 15-19 year olds with the aim of helping them further their theatrical studies/career. A number of our younger members have gone on to pursue careers in the music and entertainment industries and we hope that they have benefited from the experience they have gained with the Society.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The society remains in a secure financial position at the end of the year with overall funds having increased over the year. Grants and specific donations assisted with production costs, particularly for the popular schools' performance, and also with the provision of the Young Performers' Bursary.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The society holds both general and restricted reserves. The former are held in order to cover the costs of less financially successful shows. Certain Gilbert and Sullivan operas are more popular than others and are expected to attract larger audiences; however, the society is keen to be able to perform the full range of Gilbert and Sullivan's repertoire, including those which may be loss-making, without putting the society at financial risk. Restricted reserves are from donations given for a particular long-term purpose, mainly the Young Performers' Bursary, and are used over a number of years in accordance with the donor's wishes.
Amount of reserves held	Para 1.22	At the end of the year, the society held general reserves of £21,915 and restricted reserves of £4,250.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

<p>The charity's principal sources of funds (including any fundraising)</p>	<p>Para 1.47</p>	<p>*Membership fees and associated gift aid</p> <p>*Donations from members; Society friends; patrons and the general public</p> <p>*Ticket and programme sales from performances</p> <p>*Grant Aid applied for from both local and national bodies</p> <p>*Various fundraising events, eg concerts, raffles, sale of DVDs and books</p> <p>* Fundraising page linked to the Society's web page.</p>
<p>Investment policy and objectives including any social investment policy adopted</p>	<p>Para 1.46</p>	
<p>A description of the principal risks facing the charity</p>	<p>Para 1.46</p>	<p>Increasingly high production costs; loss of revenue (poor ticket sales); failure to recruit & retain new members.</p>
<p>Other</p>		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more	Para 1.25	Election by the membership at the annual general meeting.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Constitution refers.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Not applicable
Relationship with any related parties	Para 1.51	Not applicable
Other		

Reference and Administrative details

Charity name	Hereford Gilbert & Sullivan Operatic Society
Other name the charity uses	Not applicable
Registered charity number	1162451
Charity's principal address	18, Moor Farm Lane Three Elms Hereford HR4 0NT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Geoff Rawcliffe	Hon President		Elected by members at the AGM
2	Sheila Dunsford	Chair		Ditto
3	Claire Pearson	Treasurer	27/09/22 to date	Ditto
4	Frances Roper			Ditto
5	Laura Harrison			Ditto
6	Wendy Winterburn			Ditto
7				
8				
9				
10				
11				
12				
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14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

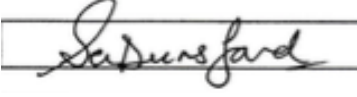
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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

Sheila Anne Dunsford	
----------------------	--

Position (eg
Secretary, Chair, etc)

Chair	
-------	--

Date

04/03/2024

**HEREFORD GILBERT AND SULLIVAN
OPERATIC SOCIETY**

ACCOUNTS FOR THE YEAR ENDED 31 MAY 2023

Charity number 1162451

Hereford Gilbert and Sullivan Operatic Society					
Statement of financial activities for the year ended 31 May 2023					
		2022/23			2021/22
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
Incoming resources		£	£	£	£
Donations and grants	2	13,274	6,750	20,024	11,693
Other trading activities	3	14,268	0	14,268	18,896
Investment income		24	0	24	1
Total incoming resources		27,566	6,750	34,316	30,590
Resources expended					
Cost of charitable activities	4	22,622	2,500	25,122	26,319
Total resources expended		22,622	2,500	25,122	26,319
NET INCOMING RESOURCES		4,944	4,250	9,194	4,271
NET MOVEMENT IN FUNDS		4,944	4,250	9,194	4,271
Funds transferred in at 1 June 2022 (2021)		16,971	0	16,971	12,700
TOTAL FUNDS AT 31 MAY 2023 (2022)	8	21,915	4,250	26,165	16,971

Notes:

Restricted funds represent a grant of £1,500 received in the year from The Clive Richards Foundation to support the Schools' Matinee performance and workshops; a donation of £5,000 to fund the Young Performers' Bursary and a donation of £250 for a specific event yet to be determined. These last two sums were disclosed in prior accounts as deferred income but, in accordance with FRS 102, have now been recognised as income.

Hereford Gilbert and Sullivan Operatic Society						
Balance Sheet as at 31 May 2023						
2022/23						
	Notes	Unrestricted funds	Restricted funds	Total funds	2021/22 Total funds	
		£	£	£	£	
Fixed assets						
Tangible assets		0	0	0	5	
Current assets						
Debtors and prepayments	5	3,614	0	3,614	0	
Cash at bank and in hand	6	18,301	4,250	22,551	23,198	
TOTAL ASSETS		21,915	4,250	26,165	23,203	
Creditors						
Amounts falling due within one year	7	0	0	0	(982)	
Deferred income		0	0	0	(5,250)	
NET ASSETS		21,915	4,250	26,165	16,971	
FUNDS						
General reserves	8	21,915	4,250	26,165	16,971	
TOTAL FUNDS		21,915	4,250	26,165	16,971	

The financial statements were approved by the board of trustees on 23rd September 2023

and are signed on its behalf by:

SA Dunsford
Mrs S Dunsford (Chair)
Trustee

The notes form part of the financial statements.

Hereford Gilbert and Sullivan Operatic Society

Notes to the Financial Statements

1) Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 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). The Financial Reporting Standard 102 'The Financial Reporting Standard the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible assets costing more than £250 net are capitalised and are stated at cost.

Depreciation is charged by equal annual instalments commencing with the date of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:-

Fixtures and fittings	3 years
-----------------------	---------

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at bank an in hand

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

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Note 2 – Donations and grants

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Subscriptions	2,080	0	2,080	2,546
Donations received in year	5,080	0	5,080	2,228
Donations received in prior years	0	5,250	5,250	0
Grants received in year	2,500	1,500	4,000	5,863
Gift aid reclaimed	3,614	0	3,614	1,056
Total donations and grants	13,274	6,750	20,024	11,693

Note 3 – Income from other trading activities

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Box office and concerts	10,382	0	10,382	17,009
Programme sales	458	0	458	384
Advertising & sponsors	1,205	0	1,205	675
Fundraising events	1,441	0	1,441	735
Other	782	0	782	93
Total other trading income	14,268	0	14,268	18,896

Note 4 – Cost of charitable activities

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Production costs	19,488	1,500	21,448	24,410
Fundraising expenses	673	0	673	0
Insurance	467	0	467	595
NODA subscription	190	0	190	163
Programmes & merchandise	385	0	385	560
Advertising	635	0	175	535
Sundry	784	0	784	55
Bursary payments	0	1,000	1,000	0
Total cost of charitable activities	22,622	2,500	25,122	26,318

Note 5 – debtors due within 1 year

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
HMRC – gift aid	3,614	0	3,614	0

Note 6 – Cash at bank and in hand

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Current account	11,935	0	11,935	15,602
Savings accounts	6,366	4,250	10,616	7,596
Total cash at bank and in hand	18,301	4,250	22,551	23,198

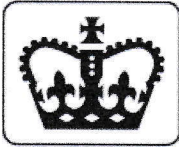
Note 7 - Creditors: amounts due within less than one year

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Creditors and accruals	0	0	0	982
Deferred income	0	0	0	5,250
Total creditors	0	0	0	6,232

Deferred income for the prior year represents £5,000 for the Young People's Bursary and £250 for a specific event which is as yet undetermined. In accordance with FRS 102, this has been recognised as income in the current year.

Note 8 – Statement of movement of funds

	2022/23			2021/22
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Opening balance 1 June 2022 (2021)	16,971	0	16,971	12,700
Net incoming resources	4,944	4,250	9,194	4,271
Closing balance 31 May 2023 (2022)	21,915	4,250	26,165	16,971



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Hereford Gilbert and Sullivan Operatic Society

**On accounts for the year
ended**

31 May 2023	Charity no (if any)	1162451
-------------	--------------------------------	---------

Set out on pages

2-7
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 26/1/24

Name: PETER S. G. MILN

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

Address:

TYMAWR HOUSE, LONGTOWN,
HEREFORD, HR2 0PB

HEREFORD GILBERT AND SULLIVAN OPERATIC SOCIETY

England & Wales - Charity number 1162451

Accounts

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date Period end date

Charity name

Charity No (if any)

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To educate the public in the dramatic & operatic arts, principally the works of Gilbert & Sullivan and to further the development of public appreciation and taste of the said arts.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To bring 'live' theatre and to enhance musical culture in and around rural Herefordshire and the Marches. To provide performance opportunities for all age groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had due regard to the guidance issued by The Charity Commission on public benefit. Please see Page 2 for the main activities undertaken for the public benefit this year

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Hereford Gilbert & Sullivan Society does not have a policy on grant making
Policy on social investment including program related investment	Para 1.38	As Above
Contribution made by volunteers	Para 1.38	The Society relies on its volunteers who help with production activity, front of house, advertising, recruitment, publicity and fundraising. We are most grateful for their contribution. The Executive Committee are all volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	When, due to COVID, the annual show planned for March 21 was unfortunately cancelled for the second year running, the future of the Society remained uncertain. However the Committee continued to work hard in obtaining grants and raising monies in the hope that the Society would be able to stage a production as soon as restrictions allowed. In the Summer of 2021, we were at least able to rehearse out of doors and were v fortunate to find a venue to host an out-door performance of 'Trial byJury' in August.This was a big success and it felt good for both performers and audience members to be able to experience live theatre again after two very lean & difficult years. Encouraged by the support we received, and due to the generous support from patrons, friends and supporters, we felt confident enough to return to the theatre with our annual show, the ever popular 'Pirates of Penzance' in March 2022. This was well received by the paying public. An especial highlight was the Schools Matinee when 360 local school children attended a special matinee and associated workshops.This remains an active part of the Society's outreach project generously supported this year by Hereford City Council. NB: While membership of the society is open to all age groups

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	and sections of society, some of the Society's recent outreach work with schools & colleges has borne fruit. A number of our younger members have gone on to pursue careers in the music and entertainment industries and we hope they have benefited from the experience they have gained with the Society.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	The charity made a small surplus of £5,792. The charity received restricted grants totalling £6,113 in 21/22. These grants are for future schools matinee performances and a show. The restricted grant is shown as deferred income and cash at bank within the balance sheet.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Hereford Gilbert and Sullivan Operatic Society doesn't have a reserves policy.
Amount of reserves held	Para 1.22	The charity held general reserves of £12,700 as at 30/05/2021
Reasons for holding zero reserves	Para 1.22	Not Applicable
Details of fund materially in deficit	Para 1.24	Not Applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not Applicable

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	>Membership fees and associated gift aid >Donations from members, Society friends and patrons and the general public.
Investment policy and objectives including any social investment policy adopted	Para 1.46	>Ticket and programme sales from performances >Grant Aid applied for from both local and national bodies.
A description of the principal risks facing the charity	Para 1.46	>Various fundraising events, eg raffles, sale of DVDs and books, fundraising page linked to the Society's web page.
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by the membership at the Annual General Meeting

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Constitution refers
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Not Applicable
Relationship with any related parties	Para 1.51	Not Applicable
Other		

Reference and Administrative details

Charity name	Hereford Gilbert and Sullivan Operatic Society
Other name the charity uses	Hereford G & S Society
Registered charity number	1162451
Charity's principal address	18, Moor Farm Lane Three Elms Hereford HR4 0NT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Sheila Dunsford	Chair		Elected by the members at the AGM
2	Mrs Lucy Walden	Secretary	01/06/21 - 05/10/21	ditto
3	Mrs Laura Harrison			ditto
4	Miss Wendy Winterburn			ditto
5	Mrs Jean Stiff		01/06/21 - 05/10/21	ditto
6	Mrs Frances Roper			ditto
7	Mr Geoff Rawcliffe	Hon President		ditto
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

Sheila Anne Dunsford

Sheila Anne Dunsford	
----------------------	--

Position (eg Secretary,
Chair, etc)

Chair

Chair	
-------	--

Date

01/03/2023

01/03/2023

**Registered Charity Number:
1162451**

**HEREFORD GILBERT AND SULLIVAN
OPERATIC SOCIETY INDEPENDENTLY
EXAMINED FINANCIAL STATEMENTS 31 MAY
2022**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2022
HEREFORDSHIRE GILBERT AND SULLIVAN SOCIETY

	Notes	Unrestricted Funds	2021/22 Restricted Funds	Total Funds	2020/21 Unrestricted Funds	Total Funds
		£	£	£	£	£
Incoming Resources						
Donations and legacies	2	5,830	5,863	11,693	6,874	6,874
Other Trading activities	3	18,896		18,896	845	845
Investment Income	4	1		1		
- Total Incoming Resources		24,727	5,863	30,589	7,719	7,719
Resources Expended						
Cost of Charitable Activities	5	20,455	5,863	26,318	1,927	1,927
- Total Resources Expended		20,455	5,863	26,318	1,927	1,927
NET INCOMING RESOURCES		4,271		4,271	5,792	5,792
NET MOVEMENT IN FUNDS		4,271		4,271	5,792	5,792
Funds transferred in at 1 june 2021		12,700		12,700	6,908	6,908
TOTAL FUNDS AT 31 MAY 2022	14	16,971		16,971	12,700	12,700

Notes:

Restricted Funds for show received from D'oyly carte £3,000 and Herefordshire Council £2,863 in 20/21 utilised in 21/22 for matinee performance and show.
£250 20/21 donation to be targeted for specific event as yet undetermined.
£5,000 received in year deferred income for Bursaries

BALANCE SHEET AS AT 31 MAY 2022
HEREFORDSHIRE GILBERT AND SULLIVAN SOCIETY

		31 May 2022			31 May 2021		
	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£	£		£
Fixed Assets							
Tangible Assets	7	5		5	5		5
Current Assets							
- Debtors & Prepayments	10				288		288
- Investments	11						
- Cash at bank and in hand	11	17,948	5,250	23,198	12,499	6,113	18,612
		17,953	5,250	23,203	12,792	6,113	18,905
Creditors							
- Amounts falling due within one year	12	(982)		(982)	(92)		(92)
Deferred Income			(5,250)	(5,250)		(6,113)	(6,113)
NET ASSETS	14	16,971		16,971	12,700	0	12,700
FUNDS							
Unrestricted Funds	14	16,971		16,971	12,700	0	12,700
- General reserves							
Restricted Funds	14						
- General reserves							
		16,971		16,971	12,700		12,700
Total Funds		16,971		16,971	12,700		12,700

The Financial statements were approved by the board of trustees on 27th September 2022 and are signed on its behalf by:

.....

Mrs S Dunsford (Chair)

Trustee

The notes form part of the financial statements

**Hereford Gilbert and Sullivan Operatic
Society**

Notes to the Financial Statements

1) Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 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). The Financial Reporting Standard 102 'The Financial Reporting Standard the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible assets costing more than £250 net are capitalised and are stated at cost.

Depreciation is charged by equal annual instalments commencing with the date of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:-

Fixtures and fittings	3 years
-----------------------	---------

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

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.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Note 2 - Donations and Legacies

	2021/22			2020/21	
	Unrestricted	Restricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
Voluntary Income					
- Public donations	3,284	5,863	9,147	5,137	5,137
- Members Subscriptions	2,546		2,546	1,737	1,737
- Trusts	0		0	0	0
- Sundry Income	0		0		
Total Donations and legacies	5,830	5,863	11,693	6,874	6,874

Note 3 - Income from Other Trading Activities

	'2021/22		2020/21	
	Unrestricted	Total	Unrestricted	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Box office and concert income	17,009	17,009	800	800
Programme Sales	384	384	20	20
Advertisers/sponsors	675	675	0	0
Merchandise	52	52	0	0
Other	41	41		
Sub -Total	18,161	18,161	820	820
Fund Raising Income				
Income Fund Raising events	735	735	25	25
other Fund Raising events	0	0	0	0
Sub -Total	735	735	25	25
Total Income from Other Trading Activities	18,896	18,896	845	845

Note 4 - Investment Income

	2021/22		Total Funds	2020/21	
	Unrestricted Funds			Unrestricted Funds	Total Funds
	£	£		£	£
Investment Income					
- Deposit account Interest	1		1	0	0
Total Investment Income	1		1	0	0

Note 5 - Cost of Charitable Activities

	2021/22		Total Funds	2020/21 £
	Unrestricted Funds	Restricted Funds		
	£	£		
Production costs	18,547	5,863	24,410	464
Fundraising Expenses	-	-	-	-
Donations	-	-	-	-
Insurance	595	-	595	461
Society Membership subscriptions	163	-	163	72
Repairs and Renewals	-	-	-	-
Printing, postage and stationery	-	-	-	30
Honararia	-	-	-	900
Sundry Expenses	55	-	55	-
Programmes and Merchandise	560	-	560	-
Accountancy	-	-	-	-
Bank charges	-	-	-	-
Advertising	535	-	535	-
	20,455	5,863	26,318	1,927

Note 7 - Tangible Assets

	31 May 2022 £	31 May 2022 £	31 May 2021 £
Tangible Assets	5	5	5
Tangible Assets	<u>5</u>	<u>5</u>	<u>5</u>

Note 10 - Debtors

	31 May 2022 £	31 May 2022 £	31 May 2021 £
Debtors due within one year	-	-	288
Debtors due within one year	<u>-</u>	<u>-</u>	<u>288</u>

Note 11 - Investments and Cash at Bank and in Hand

	31 May 2022 £	31 May 2022 £	31 May 2022 £	31 May 2021 £
Investments				
Unrestricted Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Investments	-	-	-	-
Cash at Bank and in Hand				
Unrestricted Funds				
Bank Current Accounts	17,948	-	17,948	12,499
Restricted				
Bank Current Accounts		5,250	5,250	6,113
Cash in Hand	-			-
	<u>17,948</u>	<u>5,250</u>	<u>23,198</u>	<u>18,612</u>

Note 12 - Creditors - amounts falling due within one year

	31 May 2022 £	31 May 2021 £
Unrestricted Funds		
Creditors and accruals	982	92
	<u>982</u>	<u>92</u>
Restricted Funds		
Deferred Income	5,250	6,113
	<u>5,250</u>	<u>6,113</u>

Notes Deferred Income

21/22

£5,000 received in year restricted to Future G&S Bursaries to encourage young performers

£250 Received in 20/21 to be targeted for specific event as yet undetermined

20/21

D'oly Carte £3,000 and Herefordshire Council £2,863 utilised in 21/22 for matinee performance and show.

Note 14 - Statement of Funds

	Transferred In 1 June 20 £	Net Incoming Resources £	Balance 31 May 2021 £	Transferred In 1 June 21 £	Net Incoming Resources £	Balance 31 May 2,022 £
Unrestricted Funds						
General Reserve	6,908	5,792	12,700	12,700	4,271	16,971
Restricted Funds						
General Reserve	-	-	-	-	-	-
Total Unrestricted Funds	<u>6,908</u>	<u>5,792</u>	<u>12,700</u>	<u>12,700</u>	<u>4,271</u>	<u>16,971</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Hereford Gilbert and Sullivan Operatic Society

On accounts for the year
ended

31 May 2022

Charity no
(if any)

1162451

Set out on pages

1-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2022.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

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

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

Signed:

Date:

16.11.22

Name:

Mary Walters

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

CIMA

Address:

Malvern, Worcestershire, WR14 1AD

HEREFORD GILBERT AND SULLIVAN OPERATIC SOCIETY

England & Wales - Charity number 1162451

Accounts

**Registered Charity Number:
1162451**

**HEREFORD GILBERT AND SULLIVAN
OPERATIC SOCIETY UNAUDITED FINANCIAL
STATEMENTS 31 MAY 2021**

Hereford Gilbert and Sullivan Operatic Society
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MAY 2021

	Notes	2020/21		2019/20	
		Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
		£	£	£	£
Incoming Resources					
Donations and legacies	2	6,874	6,874	8,527	8,527
Other Trading activities	3	845	845	5,097	5,097
Investment Income	4	0	0	1	1
- Total Incoming Resources		7,719	7,719	13,624	13,624
Resources Expended					
Cost of Charitable Activities	5	1,927	1,927	11,308	11,308
- Total Resources Expended		1,927	1,927	11,308	11,308
NET INCOMING RESOURCES		5,792	5,792	2,316	2,316
NET MOVEMENT IN FUNDS		5,792	5,792	2,316	2,316
Funds transferred in at 1 June 2020		6,908	6,908	4,592	4,592
TOTAL FUNDS AT 31 MAY 2021	14	12,700	12,700	6,908	6,908

Notes:

Restricted Funds for show received from D'Oyly Carte £3,000 and Herefordshire Council £2,863 to be targeted for matinee performance and show.

£250 donation to be targeted for specific event as yet undetermined. The amount in total £6,113 is shown as deferred income and cash at bank in the balance sheet.

BALANCE SHEET AS AT 31 MAY 2021

Notes	31 May 2021			31 May 2020	
	Unrestricted	Restricted	Total	Unrestricted	Total

		Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£
Fixed Assets						
Tangible Assets	7	5		5	5	5
Current Assets						
- Debtors & Prepayments	10	288		288	786	786
- Investments	11					
- Cash at bank and in hand	11	12,499	6,113	18,612		
					6,915	6,915
		12,792	6,113	18,905	7,706	7,706
Creditors						
- Amounts falling due	12	(92)		(92)	(798)	(798)
- within one year						
- Deferred income	12		(6,113)	(6,113)		
NET ASSETS	14	12,700	0	12,700	6,908	6,908
FUNDS						
Unrestricted Funds	14	12,700		12,700		
- General reserves						
Restricted Funds	14					
- General reserves		12,700	0	12,700	6,908	6,908
		12,700	0	12,700	6,908	6,908
Total Funds		12,700	0	12,700	6,908	6,908

The Financial statements were approved by the board of trustees on 18 November 2021 and are signed on its behalf by:

S.A. Dunsford

.....

Mrs S Dunsford (Chair)

Trustee

The notes form part of the financial statements
Gilbert and Sullivan Operatic Society

Hereford

Notes to the Financial Statements

1) **Accounting Policies Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 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). The Financial Reporting Standard 102 'The Financial Reporting Standard the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible assets costing more than £250 net are capitalised and are stated at cost.

Depreciation is charged by equal annual instalments commencing with the date of acquisition at rates estimated to write off their cost or valuation less any residual value over the expected useful lives which are as follows:-

Fixtures and fittings	3 years
-----------------------	---------

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Cash at bank an in hand

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

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.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

- Sundry Income	<u>0</u>	0
Total Donations and legacies	<u>6,874</u> <u>6,874</u>	

Note 3 - Income from Other Trading Activities

		2020/21			
		Unrestricted Funds	Total Funds		
		£	£		
Box office and concert income		800	800		
Programme Sales	20 20	Merchandise	0	0	
Other (Abandonment insurance)			0	0	

Sub -Total

Fund Raising Income

Income Fund Raising events other Fund Raising events

Sub -Total

**Total Income from Other Trading
Activities**

Note 4 - Investment Income

	2020/21		2019/20	
	Unrestricte d Funds	Total Funds	Unrestricte d Funds	Total Funds
	£	£	£	£
Investment Income				
- Deposit account Interest	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>

Note 5 - Cost of Charitable Activities

	2020/21	2019/20
	£	£
Production costs	464	9,142
Fundraising Expenses		
Donations		
Insurance	461	257
Membership subscriptions	72	163
Repairs and Renewals		
Printing, postage and stationery	30	24
Honararia	900	1,425
Sundry Expenses		
Programmes and Merchandise		297
	<hr/>	<hr/>
	<u>1,927</u>	<u>11,308</u>

Note 6 Trustees Remuneration and Benefits

There were no Trustee's remuneration or other benefits for the year ended 31 May 2021
During the year 2 Trustees were reimbursed £29.90 in relation to expenses paid by the Trustees on the Charity's behalf.

Note 7 - Tangible Assets

31	31
March	March
2021	2020
£	£

Tangible Assets	5	5
		-
	<hr/>	<hr/>
Tangible Assets	<u>5</u>	<u>5</u>

Note 10 - Debtors

	31	31
	March	March
	2021	2020
	£	£
Debtors due within one year	288	786
	<hr/>	<hr/>
Debtors and Prepayment	<u>288</u>	<u>786</u>

Restricted Funds for show received from D'oyly carte £3,000 and Herefordshire Council £2,863 to be targeted for matinee performance and show.£250 donation to be targeted for specific event as yet

General Reserve	<u>4,592</u>	<u>2,316</u>	<u>6,908</u>	6,908	5,792	12,700
Restricted Funds						
General Reserve	-	-	-			
Total Unrestricted Funds	<u>4,592</u>	<u>2,316</u>	<u>6,908</u>			

undetermined.

Note 14 - Statement of Funds

	Transferred In	Net Incoming Resources	Balance 31 May 2020	Transferred In 1 June 2020	Net Incoming Resources	Balance 31 May
	1 June 19 £	£	£	£	£	£
Unrestricted Funds						2,021



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Hereford Gilbert and Sullivan Operatic Society

**On accounts for the year
ended**

31 May 2021

**Charity no
(if any)**

1162451

Set out on pages

1-9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2021.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

Signed:

[Signature box]

Date:

16-11-21

Name:

Mary Walters

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

CIMA

Address:

Malvern, Worcestershire, WR14 1AD



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/06/2020 To 31/05/2021

Charity name: Hereford Gilbert & Sullivan Society

Charity registration number: 1162451

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To educate the public in the dramatic & operatic arts, principally the works of Gilbert & Sullivan and to further the development of public appreciation and taste of the said arts.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To bring 'live' theatre and to enhance musical culture in and around rural Herefordshire and the Marches. To provide performance opportunities for all age groups.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had due regard to the guidance issued by The Charity Commission on public benefit. Please see Page 2 for the main activities undertaken for the public benefit this year

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Hereford Gilbert & Sullivan Society does not have a policy on grant making
Policy on social investment including program related investment	Para 1.38	As Above
Contribution made by volunteers	Para 1.38	The Society relies on its volunteers who help with production activity, front of house, advertising, recruitment, publicity and fundraising. We are most grateful for their contribution. The Executive Committee are all volunteers.

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Due to COVID the annual show and schools matinee planned for March 21 was cancelled. The second year running. The Committee have worked hard in obtaining grants and raising monies. Thanks to the generosity of members, Society friends and patrons. We hope to be able to stage a production as soon as restrictions allow. In the meantime, members have met and made music via Zoom, the results of which can be seen via the website and several you tube videos. Members who have participated agree that whilst enjoying the sessions it is not the same as singing live together.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity made a small surplus of £5,792. The charity received restricted grants totalling £6,113 in 21/22. These grants are for future schools matinee performances and a show. The restricted grant is shown as deferred income and cash at bank within the balance sheet.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Hereford Gilbert and Sullivan Operatic Society doesn't have a reserves policy.
Amount of reserves held	Para 1.22	The charity held general reserves of £12,700 as at 30/05/2021
Reasons for holding zero reserves	Para 1.22	Not Applicable
Details of fund materially in deficit	Para 1.24	Not Applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not Applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> • Membership fees and associated gift aid • Donations from members, Society friends and patrons and the general public. • Ticket and programme sales from performances • Grant Aid applied for from both local and national bodies.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Various fundraising events, eg raffles, sale of DVDs and books, fundraising page linked to the Society's web page.
A description of the principal risks facing the charity	Para 1.46	Covid 19 uncertainty continues and is still a serious risk to future plans and activity
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by the membership at the Annual General Meeting

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Constitution refers
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Not Applicable
Relationship with any related parties	Para 1.51	Not Applicable
Other		

Reference and Administrative details

Charity name	Hereford Gilbert and Sullivan Operatic Society
Other name the charity uses	Hereford G & S Society
Registered charity number	1162451
Charity's principal address	18, Moor Farm Lane Three Elms Hereford HR4 0NT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Sheila Dunsford	Chair		Elected by the members at the AGM
2	Mrs Lucy Walden	Secretary		ditto
3	Mrs Laura Harrison			ditto
4	Miss Wendy Winterburn			ditto
5	Mrs Jean Stiff			ditto
6	Mrs Frances Roper			ditto
7	Mr Geoff Rawcliffe	Hon President		ditto
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Sheila Anne Dunsford	
Position (eg Secretary, Chair, etc)	Chair	
Date	01/03/2022	