

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date

01	06	2	0	2	1
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 Period end date

31	05	2	0	2	2
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Charity name

Hereford Gilbert and Sullivan Operatic Society																			
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Charity No
(if any)

1	1	6	2	4	5	1
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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	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 by Jury' 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
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	membership of the society is open to all age groups 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.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
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

	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. >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	
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)

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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

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

Chair

Chair	
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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 undertermined.

£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:

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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 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		2020/21	
	Unrestricted Funds	Total 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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	6,908	5,792	12,700	12,700	4,271	16,971



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:

M. Walters

Date:

16.11.22

Name:

Mary Walters

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

CIMA

Address:

Malvern, Worcestershire, WR14 1AD