



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## 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	<b>To educate the public in the dramatic and operatic arts, principally the works of Gilbert &amp; Sullivan &amp; to further the development of public appreciation and taste of said arts.</b>
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	<b>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.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>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.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

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

Contribution made by volunteers	Para 1.38	<b>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.</b>
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	<b>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 &amp; present and our 75th annual production of the lesser known G&amp;S operetta 'The Sorcerer', was a resounding success demonstrating that the genre is timeless. 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.</b>

### 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	<b>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.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>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.</b>
Amount of reserves held	Para 1.22	<b>At the end of the year, the society held general reserves of £21,915 and restricted reserves of £4,250.</b>
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	<p><b>*Membership fees and associated gift aid</b></p> <p><b>*Donations from members; Society friends; patrons and the general public</b></p> <p><b>*Ticket and programme sales from performances</b></p> <p><b>*Grant Aid applied for from both local and national bodies</b></p> <p><b>*Various fundraising events, eg concerts, raffles, sale of DVDs and books</b></p> <p><b>* Fundraising page linked to the Society's web page.</b></p>
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	<b>Increasingly high production costs; loss of revenue (poor ticket sales); failure to recruit &amp; retain new members.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable Incorporated organisation</b>
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	<b>Election by the membership at the annual general meeting.</b>

### 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	<b>The Constitution refers.</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>Not applicable</b>
Relationship with any related parties	Para 1.51	<b>Not applicable</b>
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				
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13				
14				
15				
16				
17				
18				
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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	
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## 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

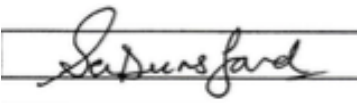
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## Declarations

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

04/03/2024

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**HEREFORD GILBERT AND SULLIVAN  
OPERATIC SOCIETY**

**ACCOUNTS FOR THE YEAR ENDED 31 MAY 2023**

**Charity number 1162451**

<b>Hereford Gilbert and Sullivan Operatic Society</b> <b>Statement of financial activities for the year ended 31 May 2023</b> <b>2022/23</b>					
	Notes	Unrestricted funds	Restricted funds	Total funds	2021/22 Total funds
		£	£	£	£
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<b>27,566</b>	<b>6,750</b>	<b>34,316</b>	<b>30,590</b>
<b>Resources expended</b>					
Cost of charitable activities	4	22,622	2,500	25,122	26,319
<b>Total resources expended</b>		<b>22,622</b>	<b>2,500</b>	<b>25,122</b>	<b>26,319</b>
<b>NET INCOMING RESOURCES</b>		<b>4,944</b>	<b>4,250</b>	<b>9,194</b>	<b>4,271</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>4,944</b>	<b>4,250</b>	<b>9,194</b>	<b>4,271</b>
Funds transferred in at 1 June 2022 (2021)		16,971	0	16,971	12,700
<b>TOTAL FUNDS AT 31 MAY 2023 (2022)</b>	<b>8</b>	<b>21,915</b>	<b>4,250</b>	<b>26,165</b>	<b>16,971</b>

### 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			2021/22
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets		0	0	0	5
<b>Current assets</b>					
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
<b>TOTAL ASSETS</b>		<b>21,915</b>	<b>4,250</b>	<b>26,165</b>	<b>23,203</b>
<b>Creditors</b>	7				
Amounts falling due within one year		0	0	0	(982)
Deferred income		0	0	0	(5,250)
<b>NET ASSETS</b>		<b>21,915</b>	<b>4,250</b>	<b>26,165</b>	<b>16,971</b>
<b>FUNDS</b>	8				
General reserves		21,915	4,250	26,165	16,971
<b>TOTAL FUNDS</b>		<b>21,915</b>	<b>4,250</b>	<b>26,165</b>	<b>16,971</b>

The financial statements were approved by the board of trustees on 23<sup>rd</sup> 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
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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**

	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
<b>Total donations and grants</b>	<b>13,274</b>	<b>6,750</b>	<b>20,024</b>	<b>11,693</b>

**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
<b>Total other trading income</b>	<b>14,268</b>	<b>0</b>	<b>14,268</b>	<b>18,896</b>

**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
<b>Total cost of charitable activities</b>	<b>22,622</b>	<b>2,500</b>	<b>25,122</b>	<b>26,318</b>

**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
<b>Total cash at bank and in hand</b>	<b>18,301</b>	<b>4,250</b>	<b>22,551</b>	<b>23,198</b>

**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
<b>Total creditors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,232</b>

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
	£	£	£	£
<b>Opening balance 1 June 2022 (2021)</b>	<b>16,971</b>	<b>0</b>	<b>16,971</b>	<b>12,700</b>
<b>Net incoming resources</b>	<b>4,944</b>	<b>4,250</b>	<b>9,194</b>	<b>4,271</b>
<b>Closing balance 31 May 2023 (2022)</b>	<b>21,915</b>	<b>4,250</b>	<b>26,165</b>	<b>16,971</b>



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### 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:

TYMAU HOUSE, LONGTOWN,  
HEREFORD, HR2 0PB