

TODMORDEN AMATEUR OPERATIC AND DRAMATIC SOCIETY

England & Wales · Charity number 1178532

Details

Other names	HIPPODROME YOUTH THEATRE
Status	Registered
Legal form	CIO
Registered	2018-05-25
Register	View on the Charity Commission register

Contact

Address	4 Stile Road Todmorden OL14 5NU
Phone	01422 884455
Email	george40mitchell@gmail.com
Website	www.todhip.org.uk/

Activities

Objects: TO PROMOTE THE ADVANCEMENT AND IMPROVEMENT OF GENERAL EDUCATION IN RELATION TO ALL ASPECTS OF THE ART OF DRAMA AND MUSICAL THEATRICAL PERFORMANCE FOR ALL IN THE LOCAL COMMUNITY.

Activities: Holds theatrical and artistic activities e.g. plays, musicals and poetry performances.

Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	-	-	-	-
2024-07-31	£506,994	£437,213	£3,155,247	1
2023-07-31	£159,607	£281,517	-	-
2022-07-31	£120,347	£106,219	-	-
2021-07-31	£80,149	£99,005	-	-
2020-07-31	£91,941	£79,213	-	-

Trustees

Name	Role	Appointed
DAVID IAN WINSLOW	Chair	2018-05-20
David Alan Sutcliffe		2019-09-27
GEORGE MITCHELL		2018-05-20
HELEN MARGARET CLARKSON		2018-05-20
Susan Rowena Green		2021-06-23

TODMORDEN AMATEUR OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1178532

Accounts

Todmorden Amateur Operatic and Dramatic Society

Charity number 1178532

Annual Report and Financial Statements

for the year ended 31 July 2024



Todmorden Amateur Operatic and Dramatic Society

Annual Report and Financial Statements for the year ended 31 July 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Todmorden Amateur Operatic and Dramatic Society

Trustees' report for the year ended 31 July 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Helen Clarkson	Chair	
David Winslow		
George Mitchell	President	
David Sutcliffe		
Susan Green		

Charity number 1178532 Registered in England and Wales

Registered and principal address	Bankers
Hippodrome Theatre	Virgin Money
Halifax Road	25 Manchester Road
Todmorden	Burnley
OL14 5BB	BB11 1HX

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 28 May 2018 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2024

Objectives and activities

The charity's objects

To promote the advancement and improvement of general education in relation to all aspects of the art of drama and musical theatrical performance for all in the local community.

The charity's main activities

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the arts.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

We continue to strengthen the organisation following the COVID shutdowns with audience numbers now exceeding pre-pandemic levels across all our areas of operation.

Our broad range of events continues to grow our audience and volunteer base. This year we also launched our new community cinema, welcoming people to a range of film events. This included our first Dementia Friendly Screenings working in partnership with Dementia Friendly Todmorden and Age Concern Todmorden.

We supported other organisations to present a range of events at the Hippodrome including St Joseph Players, The Todmorden Book Festival, Hebden Bridge Burlesque Festival and a range of events with local schools and charities.

Our archive project was recognised as being of regional significance and we joined the Association Of Performing Arts Collections. We continue to work on a project to protect the archive materials and find ways to share the archive contents on-line and through events at the Hippodrome.

We achieved over 73,000 of volunteer time donated to the charity.

Our Raise The Roof Project raised over £1,570,000 in grants and donations over a number of years and we plan to commence building works in Spring 2025.

Financial review

The net income for the year was £69,781, including net income of £6,520 on unrestricted funds and net income of £63,261 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £104,393.

The reserve policy is to hold a reserve amount of £10,000 to £50,000 to cover the running costs.

The charity's current level of reserves exceeds the upper limit set out in our reserves policy. The excess over the policy will be utilised during the current year on the continuation of the building refurbishment.

Given the scale and duration of the Raise The Roof project, which is due for completion in June 2026, we anticipate that reserves will continue to remain above the policy's upper threshold during the construction period. The reserves will be drawn down in line with the project's agreed expenditure schedule, and we expect to see a significant reduction in the overall reserves position by the end of the 2025/26 financial year, reflecting ongoing payments to contractors and suppliers.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2024

Reserves policy continued

The trustees have reviewed the reserves policy in light of the charity's current growth and the exceptional circumstances of delivering a multi-million-pound capital project. While the underlying policy remains appropriate for the charity's core operational activities, the trustees acknowledge that the capital funding inflates headline reserves and will continue to do so until the project's completion.

A further review of the reserves position and policy will be undertaken in 2026, once the Raise The Roof project is complete and the charity returns to a more typical operating profile.

Approved by the board of trustees on 20/05/2025

David Winslow (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Independent examiner's report to the trustees of Todmorden Amateur Operatic and Dramatic Society

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2024, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Simon Boström, FICAE



21/05/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Todmorden Amateur Operatic and Dramatic Society
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 July 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	3,296	336,590	339,886	156,902
Membership subscriptions		12,057	-	12,057	11,080
Bar and social funds		57,821	-	57,821	50,121
Other theatre activities		696	-	696	330
Sundry receipts		2,582	-	2,582	1,807
Room and prop hire		7,711	-	7,711	5,855
Production receipts		86,241	-	86,241	71,722
Total income		170,404	336,590	506,994	297,817
Expenditure on:					
Repairs and maintenance		7,589	-	7,589	902
Equipment and materials		6,442	-	6,442	8,707
Electricity and gas		12,907	-	12,907	9,631
Water		579	-	579	927
Phone and internet		1,611	465	2,076	2,304
Insurance		7,696	-	7,696	6,614
Cleaning		4,484	-	4,484	4,121
Rates		514	-	514	1,280
Alarms and extinguishers testing and service		2,433	-	2,433	1,567
Production costs		49,579	-	49,579	44,000
Other event expenditure		3,434	-	3,434	1,022
Bar stock		25,325	-	25,325	23,130
Social expenditure		6,127	-	6,127	4,419
Administration expenses		2,669	3,139	5,808	1,887
Licences		822	-	822	839
Sundries, food and refreshments		3,254	-	3,254	2,668
Advertising and publicity		-	1,233	1,233	2,419
Subscriptions		376	388	764	1,398
Room hire		4,261	440	4,701	5,647
Gifts, donations and hospitality		-	-	-	269
Independent examination		1,260	-	1,260	720
Building refurb - Project management		-	44,960	44,960	15,420
Building refurb - Legal and professional		-	73,549	73,549	40,017
Building refurb - works		-	55,157	55,157	384
Depreciation		114,570	-	114,570	99,425
Fundraising costs		-	-	-	1,800
Rent		-	1,950	1,950	-
Total expenditure		255,932	181,281	437,213	281,517
Net income / (expenditure)		(85,528)	155,309	69,781	16,300
Transfers between funds	(3)	92,048	(92,048)	-	-
Net movement in funds		6,520	63,261	69,781	16,300
Fund balances brought forward		3,005,577	79,889	3,085,466	3,069,166
Fund balances carried forward	(3)	3,012,097	143,150	3,155,247	3,085,466

All incoming resources and resources expended derive from continuing activities.

Todmorden Amateur Operatic and Dramatic Society

Balance sheet

as at 31 July 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 2,907,704	-	2,907,704	2,930,226
Total fixed assets	<u>2,907,704</u>	<u>-</u>	<u>2,907,704</u>	<u>2,930,226</u>
Current assets				
Stock	3,901	-	3,901	3,922
Debtors and prepayments	(5) 8,684	-	8,684	6,293
Cash at bank and in hand	(6) 93,068	143,150	236,218	146,225
Total current assets	<u>105,653</u>	<u>143,150</u>	<u>248,803</u>	<u>156,440</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,260	-	1,260	1,200
Total current liabilities	<u>1,260</u>	<u>-</u>	<u>1,260</u>	<u>1,200</u>
Net current assets / (liabilities)	<u>104,393</u>	<u>143,150</u>	<u>247,543</u>	<u>155,240</u>
Net assets	<u>3,012,097</u>	<u>143,150</u>	<u>3,155,247</u>	<u>3,085,466</u>
Funds				
Unrestricted funds	3,012,097	-	3,012,097	3,005,577
Restricted funds	-	143,150	143,150	79,889
Total funds	<u>3,012,097</u>	<u>143,150</u>	<u>3,155,247</u>	<u>3,085,466</u>

The financial statements were approved by the board of trustees on 20/05/2025

David Winslow (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts

for the year ended 31 July 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The basis of accounting has been changed from receipts and payments to accruals. This has required the restatement of a number of figures. These changes have been set out in note 9.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Storage unit: over 10 years

Project and office equipment: over 4 years

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts continued

for the year ended 31 July 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Calderdale Met. Borough Council (CMBC)	-	300,000	300,000	135,710
Community Foundation For Calderdale (CFFC)	-	6,890	6,890	-
The Brelms Trust	-	4,700	4,700	-
The Swire Charitable Trust	-	25,000	25,000	-
Garfield Weston	-	-	-	15,000
Todmorden Town Council	-	-	-	2,500
Other donations	3,296	-	3,296	3,692
	<u>3,296</u>	<u>336,590</u>	<u>339,886</u>	<u>156,902</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Todmorden Town Deal	79,889	300,000	151,521	(92,048)	136,320
CFFC Archive	-	4,500	4,500	-	-
CFFC Community Films	-	1,390	260	-	1,130
CFFC CultureDale	-	1,000	-	-	1,000
Brelms Trust	-	4,700	-	-	4,700
Swire Charitable Trust	-	25,000	25,000	-	-
	<u>79,889</u>	<u>336,590</u>	<u>181,281</u>	<u>(92,048)</u>	<u>143,150</u>

Fund name

Purpose of restriction

Todmorden Town Deal

Funding from CMBC to cover costs associated with the initial phase of the expansion and refurbishment of the Hippodrome Theatre, creating a multi-purpose, fully accessible space including workshop spaces, community archive, a cafe, cinema and gallery. The transfer relates to tangible fixed assets purchased for the general purposes of the charity.

CFFC Archive

Towards the Archive project costs to collate, preserve and displace artefacts collected.

CFFC Community Films

Towards the Community films project costs primarily for the cost of 10 Children's film licences.

CFFC CultureDale

Towards the CultureDale - Voices of Todmorden project costs celebrating the 150th anniversary of the Town Hall with a script writing competition.

Brelms Trust

Towards the refurbishment costs of the theatre.

Swire Charitable Trust

Towards the refurbishment costs of the theatre's upgrades for access, insulation and performer / audience benefit.

Todmorden Amateur Operatic and Dramatic Society
Notes to the accounts continued
for the year ended 31 July 2024

4 Tangible assets	Equipment	Storage unit	Land and buildings	Total
<u>Cost</u>	£	£	£	£
At 1 August 2023	-	-	6,211,254	6,211,254
Additions	39,601	52,447	-	92,048
At 31 July 2024	<u>39,601</u>	<u>52,447</u>	<u>6,211,254</u>	<u>6,303,302</u>
<u>Depreciation</u>				
At 1 August 2023	-	-	3,281,028	3,281,028
Charge for year	9,900	5,245	99,425	114,570
At 31 July 2024	<u>9,900</u>	<u>5,245</u>	<u>3,380,453</u>	<u>3,395,598</u>
<u>Net book value</u>				
At 31 July 2024	<u>29,701</u>	<u>47,202</u>	<u>2,830,801</u>	<u>2,907,704</u>
At 31 July 2023	<u>-</u>	<u>-</u>	<u>2,930,226</u>	<u>2,930,226</u>

5 Debtors and prepayments	2024	2023
	£	£
Debtors	-	-
Prepayments	7,384	6,293
Other debtors	1,300	-
	<u>8,684</u>	<u>6,293</u>

6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	233,441	143,659
Cash in hand	2,777	2,566
	<u>236,218</u>	<u>146,225</u>

7 Creditors and accruals	2024	2023
	£	£
Creditors	-	-
Accruals	1,260	1,200
	<u>1,260</u>	<u>1,200</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other related party transactions

During the year Steve Clarkson (partner of trustee) was paid £44,960 for the purpose of project managing the refurbishment work (2024: £15,420). The payments are permissible under the terms of the charity's governing document.

Todmorden Amateur Operatic and Dramatic Society
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 July 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	3,296	18,692	336,590	138,210	339,886	156,902
Membership subscriptions	12,057	11,080	-	-	12,057	11,080
Bar and social funds	57,821	50,121	-	-	57,821	50,121
Other theatre activities	696	330	-	-	696	330
Sundry receipts	2,582	1,807	-	-	2,582	1,807
Room and prop hire	7,711	5,855	-	-	7,711	5,855
Production receipts	86,241	71,722	-	-	86,241	71,722
Total income	170,404	159,607	336,590	138,210	506,994	297,817
Expenditure						
Repairs and maintenance	7,589	902	-	-	7,589	902
Equipment and materials	6,442	6,207	-	2,500	6,442	8,707
Electricity and gas	12,907	9,631	-	-	12,907	9,631
Water	579	927	-	-	579	927
Phone and internet	1,611	2,304	465	-	2,076	2,304
Insurance	7,696	6,614	-	-	7,696	6,614
Cleaning	4,484	4,121	-	-	4,484	4,121
Rates	514	1,280	-	-	514	1,280
Alarms and extinguishers servicing	2,433	1,567	-	-	2,433	1,567
Production costs	49,579	44,000	-	-	49,579	44,000
Other event expenditure	3,434	1,022	-	-	3,434	1,022
Bar stock	25,325	23,130	-	-	25,325	23,130
Social expenditure	6,127	4,419	-	-	6,127	4,419
Administration expenses	2,669	1,887	3,139	-	5,808	1,887
Licences	822	839	-	-	822	839
Sundries, food and refreshments	3,254	2,668	-	-	3,254	2,668
Advertising and publicity	-	2,419	1,233	-	1,233	2,419
Subscriptions	376	1,398	388	-	764	1,398
Room hire	4,261	5,647	440	-	4,701	5,647
Gifts, donations and hospitality	-	269	-	-	-	269
Independent examination	1,260	720	-	-	1,260	720
Building refurb - Project management	-	-	44,960	15,420	44,960	15,420
Building refurb - Legal and professional	-	-	73,549	40,017	73,549	40,017
Building refurb - works	-	-	55,157	384	55,157	384
Depreciation	114,570	99,425	-	-	114,570	99,425
Fundraising costs	-	1,800	-	-	-	1,800
Rent	-	-	1,950	-	1,950	-
Total expenditure	255,932	223,196	181,281	58,321	437,213	281,517
Net income / (expenditure)	(85,528)	(63,589)	155,309	79,889	69,781	16,300
Fund balances brought forward	3,005,577	3,069,166	79,889	-	3,085,466	3,069,166
Fund balances carried forward	3,012,097	3,005,577	143,150	79,889	3,155,247	3,085,466

TODMORDEN AMATEUR OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1178532

Accounts

Todmorden Amateur Operatic and Dramatic Society

Charity number 1178532

Annual Report and Financial Statements

for the year ended 31 July 2023



Todmorden Amateur Operatic and Dramatic Society

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Prepared by West Yorkshire Community Accountancy Service CIO

Todmorden Amateur Operatic and Dramatic Society

Trustees' report for the year ended 31 July 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Helen Clarkson	Chair	
David Winslow		
George Mitchell	President	
David Sutcliffe		
Susan Green		

Charity number 1178532 Registered in England and Wales

Registered and principal address	Bankers
Hippodrome Theatre	Virgin Money
Halifax Road	25 Manchester Road
Todmorden	Burnley
OL14 5BB	BB11 1HX

Independent examiner

Simon Bostrom FCIE

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Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 28 May 2018 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2023

Objectives and activities

The charity's objects

To promote the advancement and improvement of general education in relation to all aspects of the art of drama and musical theatrical performance for all in the local community.

The charity's main activities

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the arts.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

This was the charity's first full year of activity since the Covid shutdowns that affected theatres. We produced a full range of productions including plays, musical and youth theatre events.

We worked to develop a wider range of events to engage further with our community. This included coffee mornings, public openings of the venue and our first Christmas Fair which supported local micro businesses. We also held a Christmas Tree Festival which saw local schools, charities and organisations raising money for charities with over 1,000 people attending. It is hoped this will become a regular event.

We continued to support other organisations to present events at the Hippodrome. This included the Hebden Bridge Burlesque Festival and local community group the St Joseph Players with their annual pantomime. We also hosted events for local schools and groups including talent shows and a nativity event.

We saw a confident return by our supporters with audience numbers surpassing pre-covid levels for many of our events. This supported an increase in financial returns for the year.

A group of our volunteers realised the significance of our archive collection during Covid and have spent the year cataloguing and protection thousand of photographs, posters and ephemera dating as far back as the opening performance at the Hippodrome in 1908. We successfully secured a grant to assist with this project and have successfully run events seeking to engage with older members.

We made changes to our youth theatre structure and to the ways we support young people returning to public facing events since Covid. We have worked on an exciting plan to offer more opportunities for young people to engage in creative arts and will be implementing these plans in our 2023/24 season.

Our application to secure funding as part of the Todmorden Town Deal scheme was successful and we are currently applying for matched funding to realise an ambitious project to extend and improve the Hippodrome by creating more public space, a café, rehearsal rooms and a community cinema. The spaces will also provide a purpose built space for our youth theatre. The scheme will also improve the buildings accessibility and its inclusivity.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2023

Financial review

The net income for the year was £16,300, including net expenditure of £63,589 on unrestricted funds and net income of £79,889 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £75,351.

The reserve policy is to hold a reserve amount of £10,000 to £50,000 to cover the running costs.

Approved by the board of trustees on 1 May 2024

David Winslow (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Independent examiner's report to the trustees of Todmorden Amateur Operatic and Dramatic Society

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2023, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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

Since the CIO's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies.

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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Simon Bostrom FCIE

7 May 2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Todmorden Amateur Operatic and Dramatic Society
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 July 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	18,692	138,210	156,902	22,302
Membership subscriptions		11,080	-	11,080	9,461
Bar and social funds		50,121	-	50,121	35,462
Other theatre activities		330	-	330	10,433
Sundry receipts		1,807	-	1,807	652
Room and prop hire		5,855	-	5,855	5,052
Production receipts		71,722	-	71,722	36,985
Total income		159,607	138,210	297,817	120,347
Expenditure on:					
Repairs and maintenance		902	-	902	2,646
Equipment and materials		6,207	2,500	8,707	440
Electricity and gas		9,631	-	9,631	9,509
Water		927	-	927	307
Phone and internet		2,304	-	2,304	1,997
Insurance		6,614	-	6,614	5,685
Cleaning		4,121	-	4,121	4,508
Rates		1,280	-	1,280	-
Alarms and extinguishers testing and service		1,567	-	1,567	1,385
Production costs		44,000	-	44,000	21,117
Other event expenditure		1,022	-	1,022	5,830
Bar stock		23,130	-	23,130	17,905
Social expenditure		4,419	-	4,419	3,566
Administration expenses		1,887	-	1,887	2,231
Licences		839	-	839	70
Sundries, food and refreshments		2,668	-	2,668	192
Advertising and publicity		2,419	-	2,419	176
Subscriptions		1,398	-	1,398	232
Room hire		5,647	-	5,647	3,976
Gifts and hospitality		269	-	269	166
Independent examination		720	-	720	480
Building refurb - Project management		-	15,420	15,420	500
Building refurb - Legal and professional		-	40,017	40,017	-
Building refurb - works		-	384	384	20,483
Depreciation		99,425	-	99,425	99,425
Fundraising costs		1,800	-	1,800	-
Total expenditure		223,196	58,321	281,517	202,826
Net income / (expenditure)		(63,589)	79,889	16,300	(82,479)
Fund balances brought forward		3,069,166	-	3,069,166	3,151,645
Fund balances carried forward	(3)	3,005,577	79,889	3,085,466	3,069,166

All incoming resources and resources expended derive from continuing activities.

Todmorden Amateur Operatic and Dramatic Society

Balance sheet

as at 31 July 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 2,930,226	-	2,930,226	3,029,651
Total fixed assets	<u>2,930,226</u>	<u>-</u>	<u>2,930,226</u>	<u>3,029,651</u>
Current assets				
Stock	3,922	-	3,922	3,243
Debtors and prepayments	(5) 6,293	-	6,293	6,042
Cash at bank and in hand	(6) 66,336	79,889	146,225	30,710
Total current assets	<u>76,551</u>	<u>79,889</u>	<u>156,440</u>	<u>39,995</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(7) 1,200	-	1,200	480
Total current liabilities	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>480</u>
Net current assets / (liabilities)	<u>75,351</u>	<u>79,889</u>	<u>155,240</u>	<u>39,515</u>
Net assets	<u>3,005,577</u>	<u>79,889</u>	<u>3,085,466</u>	<u>3,069,166</u>
Funds				
Unrestricted funds	3,005,577	-	3,005,577	3,069,166
Restricted funds	-	79,889	79,889	-
Total funds	<u>3,005,577</u>	<u>79,889</u>	<u>3,085,466</u>	<u>3,069,166</u>

The financial statements were approved by the board of trustees on 1 May 2024

David Winslow (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts

for the year ended 31 July 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The basis of accounting has been changed from receipts and payments to accruals. This has required the restatement of a number of figures. These changes have been set out in note 9.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Due to the change in accounting policies, the value of the Hippodrome has had to be brought into the accounts. In accordance with SORP FRS102, the depreciated replacement cost method has been applied, the replacement cost being £6,211,254 and the property being purchased in 1990 and the residual value being approximately 1/5th of that cost.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts continued

for the year ended 31 July 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Garfield Weston	15,000	-	15,000	-
Todmorden Town Council	-	2,500	2,500	-
Calderdale Met. Borough Council (CMBC)	-	135,710	135,710	18,640
Other donations	3,692	-	3,692	3,662
	<u>18,692</u>	<u>138,210</u>	<u>156,902</u>	<u>22,302</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Todmorden Town Council	-	2,500	2,500	-	-
Todmorden Town Deal	-	135,710	55,821	-	79,889
	<u>-</u>	<u>138,210</u>	<u>58,321</u>	<u>-</u>	<u>79,889</u>

Fund name

Garfield Weston

Todmorden Town Council

Todmorden Town Deal

Purpose of restriction

Towards the general costs of the organisation.

For the development work on the theatre archive project.

Funding from CMBC to cover costs associated with the initial phase of the expansion and refurbishment of the Hippodrome Theatre, creating a multi-purpose, fully accessible space including workshop spaces, community archive, a cafe, cinema and gallery.

4 Tangible assets

Cost

At 1 August 2022

Additions

At 31 July 2023

Land and buildings

Total

£

£

6,211,254

6,211,254

-

-

6,211,254

6,211,254

Depreciation

At 1 August 2022

Charge for year

At 31 July 2023

3,181,603

3,181,603

99,425

99,425

3,281,028

3,281,028

Net book value

At 31 July 2023

2,930,226

2,930,226

At 31 July 2022

3,029,651

3,029,651

Due to the change in accounting policies, the value of the Hippodrome has had to be brought into the accounts. In accordance with SORP FRS102, the depreciated replacement cost method has been applied, the replacement cost being £6,211,254 and the property being purchased in 1990 and the residual value being approximately 1/5th of that cost.

Todmorden Amateur Operatic and Dramatic Society
Notes to the accounts continued
for the year ended 31 July 2023

5 Debtors and prepayments	2023	2022
	£	£
Prepayments	6,293	6,042
	<u>6,293</u>	<u>6,042</u>

6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	143,659	27,633
Cash in hand	2,566	3,077
	<u>146,225</u>	<u>30,710</u>

7 Creditors and accruals	2023	2022
	£	£
Accruals	1,200	480
	<u>1,200</u>	<u>480</u>

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

During the year Steve Clarkson (partner of trustee) was paid £15,420 for the purpose of project managing the refurbishment work (2022: £500). The payments are permissible under the terms of the charity's governing document.

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts continued

for the year ended 31 July 2023

9 Changes to Statement of Financial Activities

In the year ended 31 July 2023 the gross income exceeded £250,000, therefore requiring the accounts to be prepared on an accruals basis. In previous years the charity had adopted a receipts and payments basis of preparing the statutory accounts so the move to the accruals basis has required the restatement of some of the previous year comparative figures.

Insurance	£
Original figure in statutory accounts year ended 31 July 2022	6,591
Add previous year prepayment 1 August 2021	5,136
Deduct prepayment at 31 July 2022	<u>(6,042)</u>
Amended total	<u>5,685</u>
Bar stock	£
Original figure in statutory accounts year ended 31 July 2022	20,120
Add opening stock at 1 August 2021	1,028
Deduct closing stock at 31 July 2022	<u>(3,243)</u>
Amended total	<u>17,905</u>
Room hire	£
Original figure in statutory accounts year ended 31 July 2022	3,673
Add previous year prepayment 1 August 2021	<u>303</u>
Amended total	<u>3,976</u>
Depreciation	£
Original figure in statutory accounts year ended 31 July 2022	-
Add recalculated depn at 31 July 2022	<u>99,425</u>
Amended total	<u>99,425</u>
Fixed assets	£
Original figure in statutory accounts year ended 31 July 2022	-
Add fixed assets at 31 July 2022 using depreciated replacement cost method	<u>3,029,651</u>
Amended total	<u>3,029,651</u>
Stock	£
Original figure in statutory accounts year ended 31 July 2022	-
Add stock at 31 July 2022	<u>3,243</u>
Amended total	<u>3,243</u>
Prepayments	£
Original figure in statutory accounts year ended 31 July 2022	-
Add prepayments at 31 July 2022	<u>6,042</u>
Amended total	<u>6,042</u>
Accruals	£
Original figure in statutory accounts year ended 31 July 2022	-
Add accruals at 31 July 2022	<u>480</u>
Amended total	<u>480</u>

Todmorden Amateur Operatic and Dramatic Society
Notes to the accounts continued
for the year ended 31 July 2023

9 Changes to Statement of Financial Activities continued

Effect of change on fund balances as reported at 31 July 2022

	Unrestricted funds £	Restricted funds £	Total funds £
Original balances in statutory accounts September 2018	30,710	-	30,710
Add fixed assets at 31 July 2022	3,029,651	-	3,029,651
Add closing stock at 31 July 2022	3,243	-	3,243
Add prepayment 31 July 2022	6,042	-	6,042
Deduct accruals at 31 July 2022	(480)	-	(480)
Amended total	<u>3,069,166</u>	<u>-</u>	<u>3,069,166</u>

Todmorden Amateur Operatic and Dramatic Society
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 July 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	18,692	7,662	138,210	14,640	156,902	22,302
Membership subscriptions	11,080	9,461	-	-	11,080	9,461
Bar and social funds	50,121	35,462	-	-	50,121	35,462
Other theatre activities	330	10,433	-	-	330	10,433
Sundry receipts	1,807	652	-	-	1,807	652
Room and prop hire	5,855	5,052	-	-	5,855	5,052
Production receipts	71,722	36,985	-	-	71,722	36,985
Total income	159,607	105,707	138,210	14,640	297,817	120,347
Expenditure						
Repairs and maintenance	902	2,646	-	-	902	2,646
Equipment and materials	6,207	440	2,500	-	8,707	440
Electricity and gas	9,631	9,509	-	-	9,631	9,509
Water	927	307	-	-	927	307
Phone and internet	2,304	1,997	-	-	2,304	1,997
Insurance	6,614	5,685	-	-	6,614	5,685
Cleaning	4,121	4,508	-	-	4,121	4,508
Rates	1,280	-	-	-	1,280	-
Fire testing and service	1,567	1,385	-	-	1,567	1,385
Production costs	44,000	21,117	-	-	44,000	21,117
Other event expenditure	1,022	5,830	-	-	1,022	5,830
Bar stock	23,130	17,905	-	-	23,130	17,905
Social expenditure	4,419	3,566	-	-	4,419	3,566
Administration expenses	1,887	2,231	-	-	1,887	2,231
Licences	839	70	-	-	839	70
Sundries, food and refreshments	2,668	192	-	-	2,668	192
Advertising and publicity	2,419	176	-	-	2,419	176
Subscriptions	1,398	232	-	-	1,398	232
Room hire	5,647	3,976	-	-	5,647	3,976
Gifts and hospitality	269	166	-	-	269	166
Independent examination	720	480	-	-	720	480
Building - Project management	-	500	15,420	-	15,420	500
Building - Legal and professional	-	-	40,017	-	40,017	-
Building refurb - works	-	1,429	384	19,054	384	20,483
Depreciation	99,425	99,425	-	-	99,425	99,425
Fundraising costs	1,800	-	-	-	1,800	-
Total expenditure	223,196	183,772	58,321	19,054	281,517	202,826
Net income / (expenditure)	(63,589)	(78,065)	79,889	(4,414)	16,300	(82,479)
Fund balances brought forward	3,069,166	3,147,231	-	4,414	3,069,166	3,151,645
Fund balances carried forward	3,005,577	3,069,166	79,889	-	3,085,466	3,069,166

TODMORDEN AMATEUR OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1178532

Accounts

Todmorden Amateur Operatic and Dramatic Society

Charity number 1178532

Annual Report and Financial Statements

for the year ended 31 July 2022



West Yorkshire Community Accounting Service

Todmorden Amateur Operatic and Dramatic Society

Annual Report and Financial Statements for the year ended 31 July 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Todmorden Amateur Operatic and Dramatic Society

Trustees' report for the year ended 31 July 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Winslow	Chair to October 2021	
Helen Clarkson	Chair from October 2021	
George Mitchell	President	
David Sutcliffe		
Justine Sutcliffe		Resigned June 2021
Susan Green		Appointed June 2021

Charity number	1178532	Registered in England and Wales
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Registered and principal address

Hippodrome Theatre
Halifax Road
Todmorden
OL14 5BB

Bankers

Virgin Money
25 Manchester Road
Burnley
BB11 1HX

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 28 May 2018 and is governed by a constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2022

Objectives and activities

The charity's objects

To promote the advancement and improvement of general education in relation to all aspects of the art of drama and musical theatrical performance for all in the local community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the arts.

Achievements and performance

The theatre reopened after Covid shutdown in Sept 2021 without a Youth Theatre production. We produced:

- Neville's Island in Nov 2021
- Little Women in Feb 2022
- Evita in April 2022

These were all successful in terms of their standard of performance, audience figures and response, and financial return.

Overall, TAODS volunteers' ongoing hard work especially during and after the pandemic restrictions have meant that the theatre and the society are in a healthy position and able to seek and make use of the opportunities to improve facilities. Thanks to a grant from Calderdale's Town Deal scheme, we were able to complete the work to the front of the building to improve our profile and visibility. Further grants from the Town Deal have been approved and will enable us to add more storage, meeting and rehearsal spaces and to improve the building's accessibility and thus its inclusivity. These improvements will all help to increase the benefit the theatre and TAODS can bring to the town and its community.

Financial review

The net receipts for the year were £14,128, including net receipts of £18,542 on unrestricted funds and net payments of £4,414 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £30,710.

The reserve policy is to hold a reserve amount of £10,000 to £50,000 to cover the running costs.

Approved by the board of trustees on 18/01/2023

Helen Clarkson (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Independent examiner's report to the trustees of Todmorden Amateur Operatic and Dramatic Society

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2022, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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 CIO 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.

Simon Bostrom FCIE

24/05/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Todmorden Amateur Operatic and Dramatic Society

Receipts and payments account

for the year ended 31 July 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Receipts					
Grants and donations	(2)	7,662	14,640	22,302	70,426
Membership subscriptions		9,461	-	9,461	9,102
Bar and social funds		35,462	-	35,462	179
Other theatre activities		10,433	-	10,433	-
Sundry receipts		652	-	652	382
Room and prop hire		5,052	-	5,052	-
Production receipts		36,985	-	36,985	60
Total receipts		105,707	14,640	120,347	80,149
Payments					
Repairs		2,646	-	2,646	10,909
Replacements		362	-	362	148
Improvements		1,929	19,054	20,983	58,406
Major purchases		78	-	78	4,525
Electricity and gas		9,509	-	9,509	6,183
Water		307	-	307	283
Phone and internet		1,997	-	1,997	1,724
Insurance		6,591	-	6,591	5,603
Cleaning		4,508	-	4,508	628
Rates		-	-	-	76
Alarms and extinguishers testing and service		1,385	-	1,385	2,018
Production payments		21,117	-	21,117	1,247
Other event expenditure		5,830	-	5,830	-
Bar stock		20,120	-	20,120	-
Social expenditure		3,566	-	3,566	-
Administration expenses		2,711	-	2,711	2,203
Licences		70	-	70	92
Sundries		192	-	192	518
Publicity		176	-	176	26
Subscriptions		232	-	232	187
Room hire		3,673	-	3,673	3,943
Website		-	-	-	194
Gifts and hospitality		166	-	166	92
Total payments		87,165	19,054	106,219	99,005
Net income / (expenditure)		18,542	(4,414)	14,128	(18,856)
Transfers between funds		-	-	-	-
Net movement in funds		18,542	(4,414)	14,128	(18,856)
Fund balances brought forward		12,168	4,414	16,582	35,438
Fund balances carried forward	(3)	30,710	-	30,710	16,582

Todmorden Amateur Operatic and Dramatic Society

Statement of assets and liabilities

as at 31 July 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	27,633	-	27,633	16,430
Cash in hand	3,077	-	3,077	152
Total cash funds	<u>30,710</u>	<u>-</u>	<u>30,710</u>	<u>16,582</u>

Other monetary assets

Bar stock

£
3,243
<u>3,243</u>

Assets retained for the charity's own use

Theatre and adjoining 'Pet Shop' building

Two cookers

Two coolers

Oven and hob

Ice cream freezer

One fridge

One freezer

13 Tables

76 Stacking chairs

Removable dance floor

Removable theatre seating

Sound desk

Various sound equipment

Back cloths and timber flats

Costumes

Light deck - portable stage platform

Lighting desk

Backstage communication equipment

Liabilities

Independent examination

£
480
<u>480</u>

The financial statements were approved by the board of trustees on 18/01/2023

Helen Clarkson (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts

for the year ended 31 July 2022

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Todmorden Amateur Operatic and Dramatic Society
Notes to the accounts continued
for the year ended 31 July 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Calderdale MBC	4,000	14,640	18,640	62,924
Garfield Weston Foundation	-	-	-	4,500
Donations	3,662	-	3,662	3,002
	<u>7,662</u>	<u>14,640</u>	<u>22,302</u>	<u>70,426</u>

3 Restricted funds	Balance b/f	Receipts	Payments	Transfers	Balance c/f
	£	£	£	£	£
Calderdale MBC	<u>4,414</u>	<u>14,640</u>	<u>19,054</u>	<u>-</u>	<u>-</u>
	<u>4,414</u>	<u>14,640</u>	<u>19,054</u>	<u>-</u>	<u>-</u>

Fund name

Purpose of restriction

Calderdale MBC

To improve the main façade and entrance to the theatre

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

TODMORDEN AMATEUR OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1178532

Accounts

Todmorden Amateur Operatic and Dramatic Society

Charity number 1178532

Annual Report and Financial Statements

for the year ended 31 July 2021



West Yorkshire Community Accounting Service

Todmorden Amateur Operatic and Dramatic Society

Annual Report and Financial Statements for the year ended 31 July 2021

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Prepared by West Yorkshire Community Accountancy Service

Todmorden Amateur Operatic and Dramatic Society

Trustees' report for the year ended 31 July 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Winslow	Chair to October 2021	
Helen Clarkson	Chair from October 2021	
George Mitchell	President	
David Sutcliffe		
Justine Sutcliffe		Resigned June 2021
Susan Green		Appointed June 2021

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1178532, on 25 May 2018.

Principal address

Hippodrome Theatre
Halifax Road
Todmorden
OL14 5BB

Bankers

Virgin Money
25 Manchester Road
Burnley
BB11 1HX

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accountancy Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 25 May 2018.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2021

Objectives and activities

The charity's objects

To promote the advancement and improvement of general education in relation to all aspects of the art of drama and musical theatrical performance for all in the local community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the arts.

Achievements and performance

The theatre has been closed for the whole financial year due to COVID procedures.

Income has been in the form of:

- Membership subscriptions
- COVID support grants from Calderdale Council
- Grants for improvement of the front façade and signage

The bulk of the work on the façade and signage has been completed and in addition substantial maintenance and improvement work has been carried out.

The theatre reopened in September 2021 with the play Neville's Island which had a cast of 4 and we have hosted events from several external organisations. We currently have plans to perform Shakespeare and Evita in 2022.

Financial review

The net payments for the year were £18,856, including net payments of £20,436 on unrestricted funds and net receipts of £1,580 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £12,168.

The reserve policy is to hold a reserve amount of £10,000 to £50,000 to cover the running costs.

Coronavirus impact statement

When the uncertainty surrounding the effects of the COVID epidemic started to emerge in Spring 2020, the TAODS committee realised that forward planning for events was not really worthwhile. It was decided that rather than just close up and mothball the building we would look at how to best utilise the "dark" time and hope that we could retain our energy and enthusiasm. Thanks to ongoing membership donations and the Calderdale support grants we were able to pay overheads like storage rental costs, insurance, alarms and utilities, and we have undertaken some major repairs and improvements during this time.

We anticipate that we will maintain our current level of operation and finances into the middle of 2022 when we hope to be able to widen the use of our facilities by other organisations and to stage bigger, more profitable, events of our own.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

Signed on behalf of the board of trustees on 30/3/2022

Helen Clarkson (Trustee)

Todmorden Amateur Operatic and Dramatic Society
Independent examiner's report to the trustees of Todmorden Amateur
Operatic and Dramatic Society Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2021, which are set out on pages 5 to 8.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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 CIO 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.

Helen Galvin FCCA

Date: 

West Yorkshire Community Accountancy Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Todmorden Amateur Operatic and Dramatic Society
Receipts and payments account
for the year ended 31 July 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Receipts					
Grants and donations	(2)	22,006	48,420	70,426	11,914
Membership subscriptions		9,102	-	9,102	9,200
Bar and social funds		179	-	179	22,753
Other theatre activities		-	-	-	5,222
Sundry receipts		382	-	382	1,662
Room and prop hire		-	-	-	11,742
Production receipts		60	-	60	24,333
Gift aid claim		-	-	-	5,115
Total receipts		31,729	48,420	80,149	91,941
Payments					
Repairs		10,909	-	10,909	1,696
Replacements		148	-	148	1,355
Improvements		12,400	46,006	58,406	1,845
Major purchases		4,525	-	4,525	392
Electricity and gas		6,183	-	6,183	10,614
Water		283	-	283	223
Phone and internet		1,724	-	1,724	1,949
Insurance		5,603	-	5,603	5,276
Cleaning		628	-	628	3,320
Rates		76	-	76	48
Alarms and extinguishers testing and service		2,018	-	2,018	3,743
Production payments		1,247	-	1,247	20,996
Other event expenditure		-	-	-	3,219
Bar stock		-	-	-	12,298
Social expenditure		-	-	-	2,838
Administration expenses		1,369	834	2,203	2,321
Licences		92	-	92	643
Sundries		518	-	518	1,690
Publicity		26	-	26	11
Subscriptions		187	-	187	375
Room hire		3,943	-	3,943	3,944
Website		194	-	194	194
Gifts and hospitality		92	-	92	223
Total payments		52,165	46,840	99,005	79,213
Net (payments) / receipts		(20,436)	1,580	(18,856)	12,728
Fund balances brought forward		32,604	2,834	35,438	22,710
Fund balances carried forward	(4)	12,168	4,414	16,582	35,438

Todmorden Amateur Operatic and Dramatic Society

Statement of assets and liabilities

as at 31 July 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	12,016	4,414	16,430	35,286
Cash in hand	152	-	152	152
Total cash funds	<u>12,168</u>	<u>4,414</u>	<u>16,582</u>	<u>35,438</u>
Other monetary assets			£	
Bar stock			1,028	
Prepaid rent			303	
			<u>1,028</u>	
Assets retained for the charity's own use				
Theatre and adjoining 'Pet Shop' building				
Two cookers				
Two coolers				
Oven and hob				
Ice cream freezer				
One fridge				
One freezer				
13 Tables				
76 Stacking chairs				
Removable dance floor				
Removable theatre seating				
Sound desk				
Various sound equipment				
Back cloths and timber flats				
Costumes				
Light deck - portable stage platform				
Lighting desk				
Backstage communication equipment				
Liabilities			£	
Independent examination			480	

Approval of the accounts

The financial statements were approved by the board of trustees on 30/3/2022

Helen Clarkson (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts

for the year ended 31 July 2021

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Todmorden Amateur Operatic and Dramatic Society
Notes to the accounts continued
for the year ended 31 July 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Calderdale MBC	19,004	43,920	62,924	10,000
Garfield Weston Foundation	-	4,500	4,500	-
Donations	3,002	-	3,002	1,914
	<u>22,006</u>	<u>48,420</u>	<u>70,426</u>	<u>11,914</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
The National Lottery Community Fund	834	-	834	-
CFFC	2,000	-	2,000	-
Calderdale MBC	-	43,920	39,506	4,414
Garfield Weston Foundation	-	4,500	4,500	-
	<u>2,834</u>	<u>48,420</u>	<u>46,840</u>	<u>4,414</u>

Fund name

Purpose of restriction

The National Lottery Community Fund
 CFFC
 Calderdale MBC
 Garfield Weston Foundation

For a feasibility study and funding development
 For improvement to the 'Pet Shop' building frontage
 To improve the main façade and entrance to the theatre
 Towards the refurbishment of the Props Room

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

TODMORDEN AMATEUR OPERATIC AND DRAMATIC SOCIETY

England & Wales - Charity number 1178532

Accounts

Todmorden Amateur Operatic and Dramatic Society

Charity number 1178532

Annual Report and Financial Statements for the year ended 31 July 2020



West Yorkshire Community Accounting Service

Todmorden Amateur Operatic and Dramatic Society

Annual Report and Financial Statements for the year ended 31 July 2020

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Prepared by West Yorkshire Community Accounting Service

Todmorden Amateur Operatic and Dramatic Society

Trustees' report for the year ended 31 July 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Winslow	Chair	
Helen Clarkson	Vice Chair	
George Mitchell	President	
David Sutcliffe		Appointed September 2019
Justine Sutcliffe		Appointed September 2019

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1178532, on 25 May 2018.

Principal address

Hippodrome Theatre
Halifax Road
Todmorden
OL14 5BB

Bankers

Yorkshire Bank
6 Halifax Road
Todmorden
OL14 5AD

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) association formed on 25 May 2018.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2020

Objectives and activities

The charity's objects

To promote the advancement and improvement of general education in relation to all aspects of the art of drama and musical theatrical performance for all in the local community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the arts.

Achievements and performance

The society's activities have been severely restricted since the government introduced Covid-19 restrictions in March 2020. However, due to a Calderdale Council grant of £10,000 and the ongoing donations by members, the society is in a reasonably stable and healthy financial position.

Prior to the shutdown the society staged four events – an improvisation night, the youth theatre musical "Imaginary", and adult section plays "Grimm Tales" and "The Kitchen Sink". All these were well-attended, and the production account shows a surplus for the year.

The society provides opportunities for people of all ages to get involved with all aspects of theatre including onstage, backstage, and front of house and audience. There are three age sections – Adult, Youth Theatre (ages 11 – 21) and Junior Youth Theatre (ages 8 – 10). The adult section has staged two plays, the Youth Theatre participates in workshops and has staged a musical show, and the Juniors have staged a review of their year's work. The casts of the shows are selected by auditions. An improvisation group has been formed and meets regularly. The society also screens films, usually on a monthly basis, which are open to everyone at low entrance fee. A weekly men's' group meets on a Wednesday organised in conjunction with the local social services.

Other organisations are allowed to hire the theatre for their own events and a range of facilities are available such as hire of the whole auditorium, or just the stalls, or the foyer area. Technical assistance from the society's own members can be made available, as can box-office, online ticketing, bar and front-of-house staff. Events staged in recent years have included Todmorden Gang Show, St Joseph's pantomime, Hebden Bridge Burlesque Festival, Jerseys (tribute band), Calderdale Music Trust concert, Manford's Comedy nights, Todmorden Book Festival, several local dance schools annual shows, local primary and junior schools performances, and various private events. The trustees of the society ensure that these events make a significant financial contribution to the theatre's running costs and enhance the cultural activities available to the community.

The building adjacent to the theatre (known as The Pet Shop) is owned by the society and has been internally refurbished to provide a small meeting room/rehearsal space/members bar.

The society has no employees and all members provide their services voluntarily.

Financial review

The net receipts for the year were £12,728, including net receipts of £13,803 on unrestricted funds and net payments of £1,075 on restricted funds.

Todmorden Amateur Operatic and Dramatic Society

Trustees' report (continued) for the year ended 31 July 2020

Reserves policy

The charity's free reserves at the year end were £32,604.

The reserve policy is to hold a reserve amount of £10,000 to £50,000 to cover the running costs.

Coronavirus impact statement

In March 2020, in line with Government regulations, TAODS cancelled all its events for the foreseeable future. Fortunately, we were not committed to any significant financial outlays for any events or external bookings that could not be cancelled or deferred at no cost to TAODS.

We have some ongoing costs such as the hire of storage unit, lease on alarm system, and utility bills albeit reduced due to reduced activity. The annual insurance of £5,000+ is a major expense. In April TAODS received the Calderdale Council grant of £10,000 to assist during the Covid-19 restrictions. This grant plus the regular income from our membership donations helps to cover these costs.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to meet its liabilities as they fall due.

Signed on behalf of the board of trustees:

Signed: D.I. Winslow

Date: 14 December 2020

Name: David Winslow (Trustee)

Todmorden Amateur Operatic and Dramatic Society

Independent examiner's report to the trustees of Todmorden Amateur Operatic and Dramatic Society Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 July 2020, which are set out on pages 6 to 9.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. 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 CIO 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: H.R Galvin Name: Helen Galvin

Relevant professional qualification or body: FCCA

Date: 14 December 2020

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Todmorden Amateur Operatic and Dramatic Society

Receipts and payments account

for the year ended 31 July 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Receipts					
Grants and donations	(2)	11,914	-	11,914	9,276
Membership subscriptions		9,200	-	9,200	9,453
Bar and social funds		22,753	-	22,753	43,177
Other theatre activities		5,222	-	5,222	17,369
Sundry receipts		1,662	-	1,662	1,291
Room and prop hire		11,742	-	11,742	7,267
Insurance claim		-	-	-	106
Production receipts		24,333	-	24,333	51,837
Gift aid claim		5,115	-	5,115	-
Funds from unincorporated charity		-	-	-	45,002
Total receipts		91,941	-	91,941	184,778
Payments					
Repairs		1,696	-	1,696	831
Replacements		1,355	-	1,355	4,350
Improvements		1,845	-	1,845	4,116
Major purchases		392	-	392	22,571
Electricity and gas		10,614	-	10,614	8,609
Water		223	-	223	262
Phone and internet		1,949	-	1,949	1,660
Insurance		5,276	-	5,276	5,211
Cleaning		3,320	-	3,320	4,443
Rates		48	-	48	89
Alarms and extinguishers testing and service		3,743	-	3,743	5,049
Flood expenses		-	-	-	984
Production payments		20,996	-	20,996	50,918
Other event expenditure		3,219	-	3,219	13,204
Bar stock		12,298	-	12,298	19,787
Social expenditure		2,838	-	2,838	7,273
Administration expenses		1,246	1,075	2,321	5,004
Licences		643	-	643	70
Sundries		1,690	-	1,690	2,158
Publicity		11	-	11	402
Subscriptions		375	-	375	325
Room hire		3,944	-	3,944	4,562
Website		194	-	194	29
Gifts and hospitality		223	-	223	161
Total payments		78,138	1,075	79,213	162,068
Net receipts		13,803	(1,075)	12,728	22,710
Fund balances brought forward		18,801	3,909	22,710	-
Fund balances carried forward	(3)	32,604	2,834	35,438	22,710

Todmorden Amateur Operatic and Dramatic Society

Statement of assets and liabilities

as at 31 July 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Cash funds				
Cash at bank	32,452	2,834	35,286	20,938
Cash in hand	152	-	152	1,772
Total cash funds	<u>32,604</u>	<u>2,834</u>	<u>35,438</u>	<u>22,710</u>

Other monetary assets

Bar stock			£	
			<u>1,015</u>	

Assets retained for the charity's own use

Theatre and adjoining 'Pet Shop' building

Two cookers

Two coolers

Oven and hob

Ice cream freezer

One fridge

One freezer

13 Tables

76 Stacking chairs

Removable dance floor

Removable theatre seating

Sound desk

Various sound equipment

Back cloths and timber flats

Costumes

Light deck - portable stage platform

Lighting desk

Backstage communication equipment

Liabilities

Independent examination			£	
			<u>480</u>	

Approval of the accounts

The financial statements were approved by the board of trustees on

Date: 24 November 2020

Signed: D.I. Winslow (Trustee)

Name: David Winslow

Todmorden Amateur Operatic and Dramatic Society

Notes to the accounts

for the year ended 31 July 2020

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Todmorden Amateur Operatic and Dramatic Society
Notes to the accounts continued
for the year ended 31 July 2020

2 Grants and donations	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Community Foundation For Calderdale (CFFC)	-	-	-	7,000
Calderdale Council	10,000	-	10,000	-
Donations	1,914	-	1,914	2,276
	<u>11,914</u>	<u>-</u>	<u>11,914</u>	<u>9,276</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
CFFC (1)	205	-	205	-
Big Lottery	1,704	-	870	834
CFFC (2)	2,000	-	-	2,000
	<u>3,909</u>	<u>-</u>	<u>1,075</u>	<u>2,834</u>

Fund name

Purpose of restriction

CFFC (1)	For a feasibility study and funding development
Big Lottery	For a feasibility study and funding development
CFFC (2)	For improvement to the 'Pet Shop' building frontage

4 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.