

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.