

# **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**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes to the accounts	7 to 8

**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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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 £
<b>Receipts</b>					
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
<b>Total receipts</b>		<b>31,729</b>	<b>48,420</b>	<b>80,149</b>	<b>91,941</b>
<b>Payments</b>					
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
<b>Total payments</b>		<b>52,165</b>	<b>46,840</b>	<b>99,005</b>	<b>79,213</b>
<b>Net (payments) / receipts</b>		<b>(20,436)</b>	<b>1,580</b>	<b>(18,856)</b>	<b>12,728</b>
<b>Fund balances brought forward</b>		<b>32,604</b>	<b>2,834</b>	<b>35,438</b>	<b>22,710</b>
<b>Fund balances carried forward</b>	(4)	<b>12,168</b>	<b>4,414</b>	<b>16,582</b>	<b>35,438</b>

# Todmorden Amateur Operatic and Dramatic Society

## Statement of assets and liabilities

as at 31 July 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Cash funds</b>				
Cash at bank	12,016	4,414	16,430	35,286
Cash in hand	152	-	152	152
<b>Total cash funds</b>	<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	<u>480</u>

### 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**

<b>2 Grants and donations</b>	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>

<b>3 Restricted funds</b>	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.