

# **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:

<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

<b>Charity number</b>	1178532	Registered in England and Wales
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<b>Registered and principal address</b>	<b>Bankers</b>
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) 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 £
<b>Receipts</b>					
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
<b>Total receipts</b>		<b>105,707</b>	<b>14,640</b>	<b>120,347</b>	<b>80,149</b>
<b>Payments</b>					
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
<b>Total payments</b>		<b>87,165</b>	<b>19,054</b>	<b>106,219</b>	<b>99,005</b>
<b>Net income / (expenditure)</b>		<b>18,542</b>	<b>(4,414)</b>	<b>14,128</b>	<b>(18,856)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>18,542</b>	<b>(4,414)</b>	<b>14,128</b>	<b>(18,856)</b>
<b>Fund balances brought forward</b>		<b>12,168</b>	<b>4,414</b>	<b>16,582</b>	<b>35,438</b>
<b>Fund balances carried forward</b>	(3)	<b>30,710</b>	<b>-</b>	<b>30,710</b>	<b>16,582</b>

# Todmorden Amateur Operatic and Dramatic Society

## Statement of assets and liabilities

as at 31 July 2022

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

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

<b>3 Restricted funds</b>	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.