

OPDA

England & Wales · Charity number 1179697

Details

Status Registered

Legal form Charitable company

Company number [11077278](#)

Registered 2018-08-28

Register [View on the Charity Commission register](#)

Contact

Address Wilson Stevens
100 Fenchurch Street
London
EC3M 5JD

Phone 07788740472

Activities

Objects: THE OBJECT IS TO ADVANCE THE EDUCATION OF YOUNG PEOPLE IN THE ARTS FOR THE PUBLIC BENEFIT IN PARTICULAR THE ARTS OF, DRAMA, DANCE AND MUSIC, PRIMARILY BUT NOT EXCLUSIVELY, THROUGH THE PROVISION OF TRAINING AND CLASSES.

Activities: The principal activities and objects of the charity are to advance the education of the public in the artsof choral, orchestral and other music by the presentation of concerts, recitals and recordings of higheducational and artistic merit.

Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Bedford

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£415,251	£527,576	-	-
2023-08-31	£302,447	£286,527	-	-
2022-11-30	£294,348	£310,144	-	-
2021-11-30	£252,838	£266,412	-	-
2020-11-30	£189,601	£182,814	-	-

Trustees

Name	Role	Appointed
DANIEL KEATING	Chair	2017-11-22
EMMA JANE HARDY		2017-11-22
ZOE CHRISTINA NEWELL		2017-11-22

OPDA

England & Wales - Charity number 1179697

Accounts

REGISTERED COMPANY NUMBER: 11077278 (England and Wales)
REGISTERED CHARITY NUMBER: 1179697

OPDA
(A Company Limited by Guarantee)

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st August 2024

OPDA

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for the Year Ended 31st August 2024**

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OPDA

**Reference and Administrative Details
for the Year Ended 31st August 2024**

Trustees	Mr D Keating Ms E J Hardy Ms Z Newell
Registered office	4th Floor 100 Fenchurch Street London EC3M 5JD
Registered company number	11077278 (England and Wales)
Registered charity number	1179697
Independent examiner	Wilson Stevens Accountants 4th Floor 100 Fenchurch Street London EC3M 5JD

OPDA

Report of the Trustees for the Year Ended 31st August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The charity aims to provide an engaging way to experience the arts while building health and wellbeing. This includes working towards;

- Inclusive opportunities in the arts
- Nurturing and supporting our local community
- Devoted to ensuring we provide the arts to our wider community
- Inspiring people's health and wellbeing
- Fun and safe environment to learn and develop
- Providing an innovative approach to the arts

Achievement and performance

Charitable activities

During the period the charity educated young people in the arts of drama, dance and music via a series of classes. courses.

Financial review

Financial position

In the financial year ended 31 August 2024, the charity reported a deficit of £112,325. While the charity's cash position remained stable, with £517k received and £519k spent, the reported loss reflects a combination of missed income targets, staffing decisions that did not deliver the intended results, and accounting timing differences under accrual-based reporting.

Key contributing factors

1. Shortfall in student recruitment

Our operating model was built around a target of 60 student enrolments for the year. However, only 43 students were recruited, which had a significant impact on income.

Based on an average income of £7,300 per student, this shortfall equates to approximately £124,100 in lost revenue during the year.

2. Staffing investments that did not yield expected returns

To support the recruitment target, we made the strategic decision to appoint a Marketing Manager and an Operations Manager. Unfortunately, these roles did not deliver the expected improvements from either an operational or marketing perspective. The costs of these positions were fully incurred without the corresponding uplift in student numbers, contributing significantly to the reported deficit.

3. Accounting treatment and timing differences

Although our cash movement during the year was minimal, accrual accounting required the inclusion of non-cash charges such as depreciation and income deferrals. This widened the gap between the reported deficit and the relatively flat cash position.

Conclusion

The deficit of £112,325 reported in 2023/24 reflects a challenging year shaped by underperformance in student recruitment and strategic staffing decisions that did not meet expectations. However, decisive corrective action has been taken, and we are confident that we are now on a path to recovery. With stronger financial discipline and improved performance already evident, we are well-positioned to restore long-term financial sustainability.

OPDA

Report of the Trustees for the Year Ended 31st August 2024

Financial review

Principal funding sources

Aside from the income generated by the performance of concerts, recordings and other similar activities, the principal funding sources for the charity are from donations.

Future plans

We have taken clear and immediate steps to address these issues. Early signs in the new financial year are positive:

1. Improved student recruitment

Revised outreach and engagement strategies have already led to an increase in student numbers. We are projecting a 20% increase in turnover in 2024/25, which would return us to a cash-positive position by August 2025.

2. Restructured staffing and operational focus

We have made adjustments to the staffing structure to ensure that all roles are aligned with performance outcomes. Resources are now more tightly focused on direct service delivery and impact.

3. Strengthened financial management

More frequent financial monitoring and tighter controls have been introduced to ensure better alignment between income and expenditure. Budget holders now have greater oversight and accountability.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22nd November 2017 and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are not subject to retirement by rotation. The trustees are formally elected to the board of trustees at a full meeting of the trustees.

Induction and training of new trustees

Current trustees are already familiar with the practical work of the charity. Prior to the appointment as a new trustee, the candidate is met by the individual trustees and officers of the charity to ensure that he/she is fully aware of the requirements and statutory duties of a trustee and to ensure that the person is suitable to hold such an appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25th July 2025 and signed on its behalf by:

Mr D Keating - Trustee

Independent Examiner's Report to the Trustees of OPDA

Independent examiner's report to the trustees of OPDA ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement - matters of concern identified

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination.

I have identified matters of concern in my report. During the accounting period, material salaries were paid to a trustee and a related party, which is not allowed per the articles of association because prior consent was not requested from the Charities Commission.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; and
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

David Hatchard BA FCA

Wilson Stevens
4th Floor
100 Fenchurch Street
London
EC3M 5JD

25th July 2025

OPDA

Statement of Financial Activities
for the Year Ended 31st August 2024

		Year Ended 31/8/24 Unrestricted fund £	<i>Period 27/11/22 to 31/8/23 Total funds £</i>
Income and endowments from	Notes		
Charitable activities	4		
Charitable activities		395,509	102,279
Other trading activities	2	7,600	191,147
Investment income	3	142	21
Other income		12,000	9,000
Total		<u>415,251</u>	<u>302,447</u>
Expenditure on			
Charitable activities	5		
Charitable activities		<u>527,576</u>	<u>286,527</u>
NET INCOME/(EXPENDITURE)		(112,325)	15,920
Reconciliation of funds			
Total funds brought forward		<u>2,295</u>	(13,625)
Total funds carried forward		<u><u>(110,030)</u></u>	<u><u>2,295</u></u>

The notes form part of these financial statements

OPDA

**Statement of Financial Position
31st August 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
Fixed assets			
Tangible assets	12	6,502	8,474
Current assets			
Debtors	13	37,915	73,342
Cash at bank		1,558	2,024
		<u>39,473</u>	<u>75,366</u>
Creditors			
Amounts falling due within one year	14	(156,005)	(81,545)
		<u>(116,532)</u>	<u>(6,179)</u>
Net current assets/(liabilities)			
		<u>(110,030)</u>	2,295
NET ASSETS/(LIABILITIES)		<u>(110,030)</u>	<u>2,295</u>
Funds	16		
Unrestricted funds		<u>(110,030)</u>	<u>2,295</u>
Total funds		<u>(110,030)</u>	<u>2,295</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th July 2025 and were signed on its behalf by:

Mr D Keating - Trustee

The notes form part of these financial statements

OPDA

Notes to the Financial Statements for the Year Ended 31st August 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

OPDA

Notes to the Financial Statements - continued for the Year Ended 31st August 2024

1. Accounting policies - continued

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Other trading activities

	Year Ended 31/8/24	Period 27/11/22 to 31/8/23
	£	£
Fundraising events	6,387	186,116
Other	1,213	5,031
	<hr/> 7,600 <hr/>	<hr/> 191,147 <hr/>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

3. Investment income				
			Year Ended	Period
			31/8/24	27/11/22
			£	to
Interest receivable - trading			142	31/8/23
				£
				21
			<u><u> </u></u>	<u><u> </u></u>

4. Income from charitable activities				
			Year Ended	Period
			31/8/24	27/11/22
			£	to
	Activity			31/8/23
Fees	Charitable activities		395,509	£
				102,279
			<u><u> </u></u>	<u><u> </u></u>

5. Charitable activities costs				
		Direct	Support	
		Costs	costs (see	
		£	note 6)	Totals
Charitable activities		258,580	£	£
			268,996	527,576
			<u><u> </u></u>	<u><u> </u></u>

6. Support costs					
				Governance	
	Management	Finance	Other	costs	Totals
	£	£	£	£	£
Charitable activities	2,790	829	262,727	2,650	268,996
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

			Year Ended	Period
			31/8/24	27/11/22
			£	to
Depreciation - owned assets			4,941	31/8/23
				£
				6,029
			<u><u> </u></u>	<u><u> </u></u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

8. Auditors' remuneration

	Year Ended 31/8/24 £	<i>Period</i> 27/11/22 to 31/8/23 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	400	450

9. Trustees' remuneration and benefits

	Year Ended 31/8/24 £	<i>Period</i> 27/11/22 to 31/8/23 £
Trustees' salaries	60,000	7,110

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2024 nor for the period ended 31st August 2023.

10. Staff costs

	Year Ended 31/8/24 £	<i>Period</i> 27/11/22 to 31/8/23 £
Wages and salaries	204,929	77,715
Other pension costs	3,803	677
	<u>208,732</u>	<u>78,392</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31/8/24	<i>Period</i> 27/11/22 to 31/8/23
Administration	5	8

No employees received emoluments in excess of £60,000.

OPDA

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

11. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from Charitable activities	
Charitable activities	102,279
Other trading activities	191,147
Investment income	21
Other income	9,000
Total	<u>302,447</u>
Expenditure on Charitable activities	
Charitable activities	<u>286,527</u>
NET INCOME	15,920
Reconciliation of funds	
Total funds brought forward	(13,625)
Total funds carried forward	<u><u>2,295</u></u>

12. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1st September 2023	34,899	3,693	4,316	42,908
Additions	-	1,758	1,211	2,969
At 31st August 2024	<u>34,899</u>	<u>5,451</u>	<u>5,527</u>	<u>45,877</u>
Depreciation				
At 1st September 2023	30,908	1,060	2,466	34,434
Charge for year	3,449	880	612	4,941
At 31st August 2024	<u>34,357</u>	<u>1,940</u>	<u>3,078</u>	<u>39,375</u>
Net book value				
At 31st August 2024	<u>542</u>	<u>3,511</u>	<u>2,449</u>	<u>6,502</u>
At 31st August 2023	<u>3,991</u>	<u>2,633</u>	<u>1,850</u>	<u>8,474</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 31st August 2024

13. Debtors: amounts falling due within one year		2024	2023
		£	£
Trade debtors		2,455	43,937
Other debtors - lease deposit		20,000	20,000
Amazing Group Holdings		-	653
VAT		9,162	2,390
Prepayments and accrued income		6,298	6,362
		<u>37,915</u>	<u>73,342</u>
14. Creditors: amounts falling due within one year		2024	2023
		£	£
Trade creditors		63,054	56,843
Social security and other taxes		46,408	8,766
Pensions payable		2,329	295
Other creditor - Amazing Group		2,294	-
Wages payable		34,778	12,978
Accruals and deferred income		7,142	2,663
		<u>156,005</u>	<u>81,545</u>
15. Leasing agreements			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		2024	2023
		£	£
Within one year		-	55,000
Between one and five years		-	43,451
		<u>-</u>	<u>98,451</u>
16. Movement in funds			
		Net	At
	At 1/9/23	movement	31/8/24
	£	in funds	£
		£	
Unrestricted funds			
General fund	2,295	(112,325)	(110,030)
	<u>2,295</u>	<u>(112,325)</u>	<u>(110,030)</u>
TOTAL FUNDS	<u>2,295</u>	<u>(112,325)</u>	<u>(110,030)</u>

OPDA

**Notes to the Financial Statements - continued
for the Year Ended 31st August 2024**

16. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	415,251	(527,576)	(112,325)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>415,251</u>	<u>(527,576)</u>	<u>(112,325)</u>

Comparatives for movement in funds

	At 27/11/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	(13,625)	15,920	2,295
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(13,625)</u>	<u>15,920</u>	<u>2,295</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,447	(286,527)	15,920
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>302,447</u>	<u>(286,527)</u>	<u>15,920</u>

17. Related party disclosures

The charity owes an amount of £2,294 to Amazing Group Holdings Limited (2023; £nil). D Keating is a director of Amazing Group Holdings Limited.

The charity is owed an amount of £nil from Amazing Group Holdings Limited (2023; £653). D Keating is a director of Amazing Group Holdings Limited.

During the period a salary of £60,000 was paid to D Keating, a director and trustee of the charity. He also received an employer's pension contribution of £1,321.

During the period a salary of £60,000 was paid to A Keating, the spouse of D Keating, a director and trustee of the charity. She also received an employer's pension contribution of £1,321.

OPDA

Notes to the Financial Statements - continued for the Year Ended 31st August 2024

18. Limited by guarantee

OPDA is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such an amount as may be required not exceeding £1 to the assets of the charitable company in the event of the company being wound up while he or she was a member, or within one year after he or she ceases to be a member.

OPDA

England & Wales - Charity number 1179697

Accounts

REGISTERED COMPANY NUMBER: 11077278 (England and Wales)
REGISTERED CHARITY NUMBER: 1179697

OPDA
(A Company Limited by Guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th November 2022

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for the Year Ended 30th November 2022**

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**Reference and Administrative Details
for the Year Ended 30th November 2022**

Trustees	Mr D Keating Ms E J Hardy Ms Z Newell
Registered office	4th Floor 100 Fenchurch Street London EC3M 5JD
Registered company number	11077278 (England and Wales)
Registered charity number	1179697
Independent examiner	Wilson Stevens Accountants 4th Floor 100 Fenchurch Street London EC3M 5JD

OPDA

Report of the Trustees for the Year Ended 30th November 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The charity aims to provide an engaging way to experience the arts while building health and wellbeing. This includes working towards;

- Inclusive opportunities in the arts
- Nurturing and supporting our local community
- Devoted to ensuring we provide the arts to our wider community
- Inspiring people's health and wellbeing
- Fun and safe environment to learn and develop
- Providing an innovative approach to the arts

Achievement and performance

Charitable activities

During the period the charity educated young people in the arts of drama, dance and music via a series of classes. It has successfully delivered classes to around 221 regular pupils throughout the period, a number that is continuing to increase.

The charity had 36 college students during the year that achieved above the predicted grades for its BTEC courses.

Financial review

Financial position

The charity's state of affairs is as set out on page 7. The charity showed a net decrease in funds of £15,796 in the year. The funds of the charity as at 30th November 2022 are in deficit by £13,625.

Principal funding sources

Aside from the income generated by the performance of concerts, recordings and other similar activities, the principal funding sources for the charity are from donations.

Future plans

OPDA plans to continue to grow its reach within the local community and push forward with putting on more concerts and classes for young people.

This includes continuing to deliver classes to the local community and increase its reach and increase the number students across the evening school and college.

Alongside this, it aims to provide professional and engaging adult classes to the local community, focusing on health and wellbeing.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22nd November 2017 and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are not subject to retirement by rotation. The trustees are formally elected to the board of trustees at a full meeting of the trustees.

OPDA

**Report of the Trustees
for the Year Ended 30th November 2022**

Structure, governance and management

Induction and training of new trustees

Current trustees are already familiar with the practical work of the charity. Prior to the appointment as a new trustee, the candidate is met by the individual trustees and officers of the charity to ensure that he/she is fully aware of the requirements and statutory duties of a trustee and to ensure that the person is suitable to hold such an appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21st August 2023 and signed on its behalf by:

Mr D Keating - Trustee

Independent Examiner's Report to the Trustees of OPDA

Independent examiner's report to the trustees of OPDA ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Hatchard BA FCA

Wilson Stevens
4th Floor
100 Fenchurch Street
London
EC3M 5JD

21st August 2023

OPDA

Statement of Financial Activities
for the Year Ended 30th November 2022

		2022 Unrestricted fund £	2021 Total funds £
Income and endowments from			
Charitable activities	4		
Charitable activities		118,654	96,620
Other trading activities	2	166,691	144,216
Investment income	3	3	2
Other income		9,000	12,000
Total		<u>294,348</u>	<u>252,838</u>
Expenditure on			
Charitable activities	5		
Charitable activities		310,144	266,062
Support costs		-	350
Total		<u>310,144</u>	<u>266,412</u>
NET INCOME/(EXPENDITURE)		(15,796)	(13,574)
Reconciliation of funds			
Total funds brought forward		2,171	15,745
Total funds carried forward		<u><u>(13,625)</u></u>	<u><u>2,171</u></u>

The notes form part of these financial statements

OPDA

Statement of Financial Position
30th November 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
Fixed assets			
Tangible assets	12	12,792	18,793
Current assets			
Debtors	13	50,993	55,150
Cash at bank and in hand		5,621	2,139
		<u>56,614</u>	<u>57,289</u>
Creditors			
Amounts falling due within one year	14	(83,031)	(73,911)
		<u>(26,417)</u>	<u>(16,622)</u>
Net current assets/(liabilities)			
		<u>(13,625)</u>	<u>2,171</u>
NET ASSETS/(LIABILITIES)		<u>(13,625)</u>	<u>2,171</u>
Funds	16		
Unrestricted funds		(13,625)	2,171
Total funds		<u>(13,625)</u>	<u>2,171</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st August 2023 and were signed on its behalf by:

Mr D Keating - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30th November 2022**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2022

1. Accounting policies - continued

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Other trading activities

	2022	2021
	£	£
Fundraising events	161,220	100,600
Other	5,471	43,616
	<u>166,691</u>	<u>144,216</u>

3. Investment income

	2022	2021
	£	£
Interest receivable - trading	<u>3</u>	<u>2</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2022

10. Staff costs

	2022	2021
	£	£
Wages and salaries	112,798	102,047
Other pension costs	1,459	961
	<u>114,257</u>	<u>103,008</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>9</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from	
Charitable activities	
Charitable activities	96,620
Other trading activities	144,216
Investment income	2
Other income	12,000
Total	<u>252,838</u>
Expenditure on	
Charitable activities	
Charitable activities	266,062
Support costs	350
Total	<u>266,412</u>
NET INCOME/(EXPENDITURE)	(13,574)
Reconciliation of funds	
Total funds brought forward	15,745
Total funds carried forward	<u>2,171</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2022

12. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1st December 2021	34,899	939	3,489	39,327
Additions	-	1,043	827	1,870
	<u>34,899</u>	<u>1,982</u>	<u>4,316</u>	<u>41,197</u>
At 30th November 2022				
Depreciation				
At 1st December 2021	18,694	248	1,592	20,534
Charge for year	6,979	347	545	7,871
	<u>25,673</u>	<u>595</u>	<u>2,137</u>	<u>28,405</u>
At 30th November 2022				
Net book value				
At 30th November 2022	<u>9,226</u>	<u>1,387</u>	<u>2,179</u>	<u>12,792</u>
At 30th November 2021	<u>16,205</u>	<u>691</u>	<u>1,897</u>	<u>18,793</u>

13. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	14,088	21,132
Other debtors	25,738	20,000
VAT	5,929	9,851
Prepayments and accrued income	5,238	4,167
	<u>50,993</u>	<u>55,150</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	54,973	41,641
Social security and other taxes	1,334	251
Pensions payable	314	256
Other creditors	23,847	25,260
Accruals and deferred income	2,563	6,503
	<u>83,031</u>	<u>73,911</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2022

15. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	55,000	51,042
Between one and five years	43,542	98,542
	<u>98,542</u>	<u>149,584</u>

16. Movement in funds

	At 1/12/21 £	Net movement in funds £	At 30/11/22 £
Unrestricted funds			
General fund	2,171	(15,796)	(13,625)
	<u>2,171</u>	<u>(15,796)</u>	<u>(13,625)</u>
TOTAL FUNDS	<u>2,171</u>	<u>(15,796)</u>	<u>(13,625)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,348	(310,144)	(15,796)
	<u>294,348</u>	<u>(310,144)</u>	<u>(15,796)</u>
TOTAL FUNDS	<u>294,348</u>	<u>(310,144)</u>	<u>(15,796)</u>

Comparatives for movement in funds

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	15,745	(13,574)	2,171
	<u>15,745</u>	<u>(13,574)</u>	<u>2,171</u>
TOTAL FUNDS	<u>15,745</u>	<u>(13,574)</u>	<u>2,171</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2022

16. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,838	(266,412)	(13,574)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>252,838</u>	<u>(266,412)</u>	<u>(13,574)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/20 £	Net movement in funds £	At 30/11/22 £
Unrestricted funds			
General fund	15,745	(29,370)	(13,625)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>15,745</u>	<u>(29,370)</u>	<u>(13,625)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	547,186	(576,556)	(29,370)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>547,186</u>	<u>(576,556)</u>	<u>(29,370)</u>

17. Related party disclosures

D Keating, a trustee of the charity, loaned the charity £6,478 (2021: £2,812).

A Keating, a trustee of the charity, loaned the charity £4,419 (2021: £Nil).

C Keating, a relative of a trustee of the charity, loaned the charity £12,250 (2021: £12,250).

The charity loaned Amazing Group Holdings Limited £5,738 (2021: £5,561). D Keating is a director of Amazing Activity Limited.

OPDA

**Notes to the Financial Statements - continued
for the Year Ended 30th November 2022**

18. Limited by guarantee

OPDA is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such an amount as may be required not exceeding £1 to the assets of the charitable company in the event of the company being wound up while he or she was a member, or within one year after he or she ceases to be a member.

OPDA

England & Wales - Charity number 1179697

Accounts

REGISTERED COMPANY NUMBER: 11077278 (England and Wales)
REGISTERED CHARITY NUMBER: 1179697

OPDA
(A Company Limited by Guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th November 2021

**Contents of the Financial Statements
for the Year Ended 30th November 2021**

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OPDA

**Reference and Administrative Details
for the Year Ended 30th November 2021**

Trustees	Mr D Keating Ms E J Hardy Ms Z Newell
Registered office	4th Floor 100 Fenchurch Street London EC3M 5JD
Registered company number	11077278 (England and Wales)
Registered charity number	1179697
Independent examiner	Nigel Wilson & Co 4th Floor 100 Fenchurch Street London EC3M 5JD

OPDA

Report of the Trustees for the Year Ended 30th November 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The charity aims to provide an engaging way to experience the arts while building health and wellbeing. This includes working towards;

- Inclusive opportunities in the arts
- Nurturing and supporting our local community
- Devoted to ensuring we provide the arts to our wider community
- Inspiring people's health and wellbeing
- Fun and safe environment to learn and develop
- Providing an innovative approach to the arts

Achievement and performance

Charitable activities

During the period the charity educated young people in the arts of drama, dance and music via a series of classes. It has successfully delivered classes to around 230 regular pupils throughout the period, a number that is continuing to increase.

The charity had 23 college students during the year that achieved above the predicted grades for its BTEC courses.

Financial review

Financial position

The charity's state of affairs is as set out on page 7. The charity showed a net decrease in funds of £13,574 in the year. The funds of the charity as at 30th November 2021 are in surplus by £2,171.

Principal funding sources

Aside from the income generated by the performance of concerts, recordings and other similar activities, the principal funding sources for the charity are from donations.

Future plans

OPDA plans to continue to grow its reach within the local community and push forward with putting on more concerts and classes for young people.

This includes continuing to deliver classes to the local community and increase its reach and increase the number students across the evening school and college.

Alongside this, it aims to provide professional and engaging adult classes to the local community, focusing on health and wellbeing.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22nd November 2017 and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are not subject to retirement by rotation. The trustees are formally elected to the board of trustees at a full meeting of the trustees.

OPDA

**Report of the Trustees
for the Year Ended 30th November 2021**

Structure, governance and management

Induction and training of new trustees

Current trustees are already familiar with the practical work of the charity. Prior to the appointment as a new trustee, the candidate is met by the individual trustees and officers of the charity to ensure that he/she is fully aware of the requirements and statutory duties of a trustee and to ensure that the person is suitable to hold such an appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20th September 2022 and signed on its behalf by:

Mr D Keating - Trustee

**Independent Examiner's Report to the Trustees of
OPDA**

Independent examiner's report to the trustees of OPDA ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Hatchard BA FCA
Nigel Wilson & Co
4th Floor
100 Fenchurch Street
London
EC3M 5JD

20th September 2022

OPDA

Statement of Financial Activities
for the Year Ended 30th November 2021

		2021 Unrestricted fund £	2020 Total funds £
Income and endowments from			
Charitable activities			
Charitable activities		96,620	90,850
Other trading activities	2	144,216	82,250
Investment income	3	2	1
Other income		12,000	16,500
Total		<u>252,838</u>	<u>189,601</u>
Expenditure on			
Charitable activities			
Charitable activities	5	266,062	182,814
Support costs		350	-
Total		<u>266,412</u>	<u>182,814</u>
NET INCOME/(EXPENDITURE)		(13,574)	6,787
Reconciliation of funds			
Total funds brought forward		15,745	8,958
Total funds carried forward		<u>2,171</u>	<u>15,745</u>

The notes form part of these financial statements

OPDA

Statement of Financial Position
30th November 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
Fixed assets			
Tangible assets	12	18,793	25,637
Current assets			
Debtors	13	55,150	33,299
Cash at bank and in hand		2,139	5,912
		<u>57,289</u>	<u>39,211</u>
Creditors			
Amounts falling due within one year	14	(73,911)	(49,103)
		<u>(16,622)</u>	<u>(9,892)</u>
Net current assets			
		<u>2,171</u>	<u>15,745</u>
Total assets less current liabilities			
		<u>2,171</u>	<u>15,745</u>
NET ASSETS/(LIABILITIES)			
		<u>2,171</u>	<u>15,745</u>
Funds	16		
Unrestricted funds		2,171	15,745
Total funds		<u>2,171</u>	<u>15,745</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20th September 2022 and were signed on its behalf by:

Mr D Keating - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30th November 2021**

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2021

1. Accounting policies - continued

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Other trading activities

	2021	2020
	£	£
Fundraising events	100,600	51,156
Other	43,616	31,094
	<u>144,216</u>	<u>82,250</u>

3. Investment income

	2021	2020
	£	£
Interest receivable - trading	<u>2</u>	<u>1</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2021

10. Staff costs

	2021 £	2020 £
Wages and salaries	102,047	48,435
Other pension costs	961	-
	<u>103,008</u>	<u>48,435</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	11	7
	<u>11</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities

	Unrestricted fund £
Income and endowments from Charitable activities	
Charitable activities	90,850
Other trading activities	82,250
Investment income	1
Other income	16,500
Total	<u>189,601</u>
Expenditure on Charitable activities	
Charitable activities	182,814
NET INCOME	6,787
Reconciliation of funds	
Total funds brought forward	8,958
Total funds carried forward	<u>15,745</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2021

12. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1st December 2020	34,899	239	3,407	38,545
Additions	-	700	82	782
	<u>34,899</u>	<u>939</u>	<u>3,489</u>	<u>39,327</u>
Depreciation				
At 1st December 2020	11,715	76	1,117	12,908
Charge for year	6,979	172	475	7,626
	<u>18,694</u>	<u>248</u>	<u>1,592</u>	<u>20,534</u>
Net book value				
At 30th November 2021	<u>16,205</u>	<u>691</u>	<u>1,897</u>	<u>18,793</u>
At 30th November 2020	<u>23,184</u>	<u>163</u>	<u>2,290</u>	<u>25,637</u>

13. Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	21,132	9,458
Other debtors	20,000	20,000
VAT	9,851	3,841
Prepayments and accrued income	4,167	-
	<u>55,150</u>	<u>33,299</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	41,641	17,163
Social security and other taxes	251	3,413
Pensions payable	256	-
Other creditors	25,260	22,214
Accruals and deferred income	6,503	6,313
	<u>73,911</u>	<u>49,103</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2021

15. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	51,042	46,042
Between one and five years	98,542	149,583
	<u>149,584</u>	<u>195,625</u>

16. Movement in funds

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	15,745	(13,574)	2,171
	<u>15,745</u>	<u>(13,574)</u>	<u>2,171</u>
TOTAL FUNDS	<u>15,745</u>	<u>(13,574)</u>	<u>2,171</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,838	(266,412)	(13,574)
	<u>252,838</u>	<u>(266,412)</u>	<u>(13,574)</u>
TOTAL FUNDS	<u>252,838</u>	<u>(266,412)</u>	<u>(13,574)</u>

Comparatives for movement in funds

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	8,958	6,787	15,745
	<u>8,958</u>	<u>6,787</u>	<u>15,745</u>
TOTAL FUNDS	<u>8,958</u>	<u>6,787</u>	<u>15,745</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2021

16. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,601	(182,814)	6,787
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>189,601</u>	<u>(182,814)</u>	<u>6,787</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/19 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	8,958	(6,787)	2,171
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>8,958</u>	<u>(6,787)</u>	<u>2,171</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,439	(449,226)	(6,787)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>442,439</u>	<u>(449,226)</u>	<u>(6,787)</u>

17. Related party disclosures

D Keating, a trustee of the charity, loaned the charity £2,812 (2020: £3,027).

C Keating, a relative of a trustee of the charity, loaned the charity £12,250 (2020: £12,250).

Amazing Group Holdings Limited loaned the charity £5,561 (2020: £0). D Keating is a director of Amazing Activity Limited.

OPDA

**Notes to the Financial Statements - continued
for the Year Ended 30th November 2021**

18. Limited by guarantee

OPDA is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such an amount as may be required not exceeding £1 to the assets of the charitable company in the event of the company being wound up while he or she was a member, or within one year after he or she ceases to be a member.

OPDA

England & Wales - Charity number 1179697

Accounts

REGISTERED COMPANY NUMBER: 11077278 (England and Wales)
REGISTERED CHARITY NUMBER: 1179697

OPDA
(A Company Limited by Guarantee)
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30th November 2020

OPDA

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for the Year Ended 30th November 2020**

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OPDA

**Reference and Administrative Details
for the Year Ended 30th November 2020**

Trustees	Mr D Keating Ms E J Hardy Ms Z Newell
Registered office	4th Floor 100 Fenchurch Street London EC3M 5JD
Registered company number	11077278 (England and Wales)
Registered charity number	1179697
Independent examiner	Nigel Wilson & Co 4th Floor 100 Fenchurch Street London EC3M 5JD

OPDA

Report of the Trustees for the Year Ended 30th November 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The charity aims to provide an engaging way to experience the arts while building health and wellbeing. This includes working towards;

- Inclusive opportunities in the arts
- Nurturing and supporting our local community
- Devoted to ensuring we provide the arts to our wider community
- Inspiring people's health and wellbeing
- Fun and safe environment to learn and develop
- Providing an innovative approach to the arts

Achievement and performance

Charitable activities

During the period the charity educated young people in the arts of drama, dance and music via a series of classes. It has successfully delivered classes to around 100 regular pupils throughout the period, a number that is continuing to increase.

The number of the charity's college students reduced from 23 to 20 during the year and achieved above the predicted grades for its BTEC courses.

Financial review

Financial position

The charity's state of affairs is as set out on page 7. The charity showed a net increase in funds of £6,787 in the year. The funds of the charity as at 30th November 2020 are in surplus by £15,745.

Principal funding sources

Aside from the income generated by the performance of concerts, recordings and other similar activities, the principal funding sources for the charity are from donations.

Future plans

OPDA plans to continue to grow its reach within the local community and push forward with putting on more concerts and classes for young people.

This includes continuing to deliver classes to the local community and increase its reach and increase the number students across the evening school and college.

Alongside this, it aims to provide professional and engaging adult classes to the local community, focusing on health and wellbeing.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22nd November 2017 and registered as a charity. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The trustees are not subject to retirement by rotation. The trustees are formally elected to the board of trustees at a full meeting of the trustees.

OPDA

**Report of the Trustees
for the Year Ended 30th November 2020**

Structure, governance and management

Induction and training of new trustees

Current trustees are already familiar with the practical work of the charity. Prior to the appointment as a new trustee, the candidate is met by the individual trustees and officers of the charity to ensure that he/she is fully aware of the requirements and statutory duties of a trustee and to ensure that the person is suitable to hold such an appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27th January 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Keating', written in a cursive style.

Mr D Keating - Trustee

**Independent Examiner's Report to the Trustees of
OPDA**

Independent examiner's report to the trustees of OPDA ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th November 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Hatchard BA FCA
Nigel Wilson & Co
4th Floor
100 Fenchurch Street
London
EC3M 5JD

27th January 2022

OPDA

**Statement of Financial Activities
for the Year Ended 30th November 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
Income and endowments from			
Charitable activities	4		
Charitable activities		90,850	78,720
Other trading activities	2	82,250	19,364
Investment income	3	1	-
Other income		<u>16,500</u>	<u>4,500</u>
Total		189,601	102,584
Expenditure on			
Charitable activities	5		
Charitable activities		182,814	105,507
		<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		6,787	(2,923)
Reconciliation of funds			
Total funds brought forward		8,958	11,881
		<u> </u>	<u> </u>
Total funds carried forward		<u>15,745</u>	<u>8,958</u>

The notes form part of these financial statements

OPDA

Statement of Financial Position
30th November 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
Fixed assets			
Tangible assets	12	25,637	27,143
Current assets			
Debtors	13	33,299	34,598
Cash at bank and in hand		<u>5,912</u>	<u>2,136</u>
		39,211	36,734
Creditors			
Amounts falling due within one year	14	(49,103)	(54,919)
		<u>(9,892)</u>	<u>(18,185)</u>
Net current assets			
		15,745	8,958
Total assets less current liabilities		<u>15,745</u>	<u>8,958</u>
NET ASSETS/(LIABILITIES)			
		<u>15,745</u>	<u>8,958</u>
Funds	16		
Unrestricted funds		<u>15,745</u>	<u>8,958</u>
Total funds		<u>15,745</u>	<u>8,958</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th January 2022 and were signed on its behalf by:

Mr D Keating - Trustee

The notes form part of these financial statements

OPDA

Notes to the Financial Statements for the Year Ended 30th November 2020

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2020

1. Accounting policies - continued

Expenditure

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

2. Other trading activities

	2020	2019
	£	£
Fundraising events	51,156	15,139
Exams	-	461
Other	<u>31,094</u>	<u>3,764</u>
	<u>82,250</u>	<u>19,364</u>

3. Investment Income

	2020	2019
	£	£
Interest receivable - trading	<u>1</u>	<u>-</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2020

4. Income from charitable activities

	Activity	2020 £	2019 £
Fees	Charitable activities	<u>90,850</u>	<u>78,720</u>

5. Charitable activities costs

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>112,364</u>	<u>70,450</u>	<u>182,814</u>

6. Support costs

	Management £	Finance £	Other £	Governance costs £	Totals £
Charitable activities	<u>2,713</u>	<u>646</u>	<u>62,089</u>	<u>5,002</u>	<u>70,450</u>

7. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	7,592	6,066
Surplus on disposal of fixed assets	<u>(750)</u>	<u>-</u>

8. Independent examination fees

	2020 £	2019 £
Fees payable to the charity's independent examiner for the independent examination of the charity's financial statements	<u>350</u>	<u>350</u>

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th November 2020 nor for the year ended 30th November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th November 2020 nor for the year ended 30th November 2019.

OPDA

**Notes to the Financial Statements - continued
for the Year Ended 30th November 2020**

10. Staff costs		2020	2019
		£	£
Wages and salaries		<u>48,435</u>	<u>12,236</u>
		<u>48,435</u>	<u>12,236</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>7</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities

	Unrestricted fund
	£
Income and endowments from Charitable activities	
Charitable activities	78,720
Other trading activities	19,364
Other income	<u>4,500</u>
Total	102,584
Expenditure on Charitable activities	
Charitable activities	105,507
	<u> </u>
NET INCOME/(EXPENDITURE)	(2,923)
Reconciliation of funds	
Total funds brought forward	11,881
	<u> </u>
Total funds carried forward	<u>8,958</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2020

12. Tangible fixed assets

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
Cost				
At 1st December 2019	30,299	183	2,727	33,209
Additions	9,350	56	680	10,086
Disposals	<u>(4,750)</u>	<u>-</u>	<u>-</u>	<u>(4,750)</u>
At 30th November 2020	<u>34,899</u>	<u>239</u>	<u>3,407</u>	<u>38,545</u>
Depreciation				
At 1st December 2019	5,486	35	545	6,066
Charge for year	6,979	41	572	7,592
Eliminated on disposal	<u>(750)</u>	<u>-</u>	<u>-</u>	<u>(750)</u>
At 30th November 2020	<u>11,715</u>	<u>76</u>	<u>1,117</u>	<u>12,908</u>
Net book value				
At 30th November 2020	<u>23,184</u>	<u>163</u>	<u>2,290</u>	<u>25,637</u>
At 30th November 2019	<u>24,813</u>	<u>148</u>	<u>2,182</u>	<u>27,143</u>

13. Debtors: amounts falling due within one year

	2020 £	2019 £
Trade debtors	9,458	42
Other debtors	20,000	24,488
VAT	<u>3,841</u>	<u>10,068</u>
	<u>33,299</u>	<u>34,598</u>

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	17,163	19,413
Social security and other taxes	3,413	452
Other creditors	22,214	33,041
Accruals and deferred income	<u>6,313</u>	<u>2,013</u>
	<u>49,103</u>	<u>54,919</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2020

15. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Within one year	46,042	41,042
Between one and five years	<u>149,583</u>	<u>195,625</u>
	<u>195,625</u>	<u>236,667</u>

16. Movement in funds

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	8,958	6,787	15,745
	<u>8,958</u>	<u>6,787</u>	<u>15,745</u>
TOTAL FUNDS	<u>8,958</u>	<u>6,787</u>	<u>15,745</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,601	(182,814)	6,787
	<u>189,601</u>	<u>(182,814)</u>	<u>6,787</u>
TOTAL FUNDS	<u>189,601</u>	<u>(182,814)</u>	<u>6,787</u>

Comparatives for movement in funds

	At 1/12/18 £	Net movement in funds £	At 30/11/19 £
Unrestricted funds			
General fund	11,881	(2,923)	8,958
	<u>11,881</u>	<u>(2,923)</u>	<u>8,958</u>
TOTAL FUNDS	<u>11,881</u>	<u>(2,923)</u>	<u>8,958</u>

OPDA

Notes to the Financial Statements - continued
for the Year Ended 30th November 2020

16. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,584	(105,507)	(2,923)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>102,584</u>	<u>(105,507)</u>	<u>(2,923)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/18 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	11,881	3,864	15,745
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,881</u>	<u>3,864</u>	<u>15,745</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	292,185	(288,321)	3,864
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>292,185</u>	<u>(288,321)</u>	<u>3,864</u>

17. Related party disclosures

D Keating, a trustee of the charity, loaned the charity £3,027 (2019: £5,245).

C Keating, a relative of a trustee of the charity, loaned the charity £12,250 (2019: £19,250).

Amazing Activity Limited loaned the charity £10,699 (2019: £8,468). D Keating is a director of Amazing Activity Limited.

The charity loaned Amazing Equipment Limited £1,007 (2019: 2,356). D Keating is a director of Amazing Equipment Limited.

The charity loaned A Circle Agency Limited £4,131 (2019: 2,132). D Keating is a director of A Circle Agency Limited.

OPDA

**Notes to the Financial Statements - continued
for the Year Ended 30th November 2020**

18. Limited by guarantee

OPDA is a company limited by guarantee and accordingly does not have share capital.

Every member of the company undertakes to contribute such an amount as may be required not exceeding £1 to the assets of the charitable company in the event of the company being wound up while he or she was a member, or within one year after he or she ceases to be a member.