

**LINCOLN AMATEUR OPERATIC AND DRAMATIC SOCIETY  
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

Registered Charity Number 1183990



## Contents

	Page
Trustees and Other Information	1
Trustees Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7-8
Detailed Statement of Financial Activities	9



## **Trustees and Other Information**

### **Information**

Lincoln Amateur Operatic and Dramatic Society is a Charitable Incorporated Organisation and is established by constitution. It's registered charity number is 1183990.

**Address** 33 Tentercroft Street  
Lincoln  
LN5 7DB

### **Trustees**

The minimum number of charity trustees is 5. Each trustee shall retire from office at the Annual General Meeting and vacancies so arising shall be filled by the decision of members. Any trustee who retires from office is eligible for reappointment.

### **Trustees**

The following have served as Trustees over the last 12 months:

Nicola Calver	Chair Person
Kelsey McBride	Vice Chair Person
Nicole Gray	Treasurer
Sian Rees	Secretary
Simon Calver	Trustee
Richard Hardenberg	Trustee
Bob Chatterton	Trustee
Andrew Cooper	Trustee
Bryan McBride	Trustee
Katherine Trevor	Trustee
Stacey Carr	Trustee
Rachel White	Trustee
Simon Nicholson	Trustee
Andrew Ness	Trustee
Sarah Chatterton	Trustee (resigned Nov 22)
Bob Chatterton	Trustee (resigned Aug 23)

**Independent Examiner** Jill Thomas (ACCA)

**Banker** HSBC  
221 High Street  
Lincoln  
LN1 1TS



## **Trustees Report**

The trustees present their report with the financial statements of the charity for the financial year covering 1st September 2021 to 31st August 2022. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102).

### **OBJECTIVES AND ACTIVITIES**

#### **Objective and Aims**

The objects of The Lincoln Amateur Operatic and Dramatic Society shall be to advance public education and appreciation of musical and dramatic art for all in the local

- a) The presentation of musical and dramatic stage plays
- b) Providing opportunities for involvement in all aspects of stagecraft

#### **Public Benefit**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### **ACHIEVEMENT AND PERFORMANCE**

The last year has been a transformational time for our Society, adopting a new model for the delivery of our main 'big' show in June 2023. We took an approach that kept outgoings lower than in previous years in the hope that reliance on ticket sales would decrease. All Shook Up was a complete delight for cast and audience alike, and as a society it was thrilling to welcome and retain so many new members who fitted in perfectly to our growing LAODS Family. Financially, it achieved its aim to be less impactful on the bottom line than in previous years, although tickets sales were lower than anticipated and, despite moving to an electronic orchestra and the gift of a free Musical Director, circumstances emerged that created a large overspend on costumes and choreographical input.

As always, we triumphed with our 2022 Christmas Show, providing hilarity alongside the warmth and love that this production brings to our Members and their supporters. This production has fast become the bedrock, even the heart, of this charity – and we plough forward to fully sold-out performances of 'Crazy for Yule' in December 2023. We anticipate revenue from this production to sustain losses made elsewhere.

The charity held its first of many Annual Charity Balls in February 2023 raising over £1000 in much needed funds. We look forward to March 2024 when this will be repeated not only building community and social intercourse, and offering society members opportunities to publicly perform, but also aiming to raise a similar amount in order to provide an onsite storage facility at LAODS HQ for our hireable assets.



Our Summer show of 'Avenue Q' will take place at the LPAC in June 2024 – a smaller production that we have performed in a number of years. This is purposeful, as we transition into a new Committee to serve the Charity and develop and share skills amongst trustees. A new producer has stepped forward bringing fresh ideas and processes to this main production. Avenue Q is a modern 'Sesame Street' style musical involving puppetry as well as live action players, set in New York, and its themes are both current, inclusive, and adult. We anticipate lower production costs and a higher ticket sales return with the new model of a 'split-run' – fashioning 8 performances over two weekends.

Behind the scenes, the new Committee are focusing on income generation and asset management to take LAODS success to the next level, making participation more inclusive. The rehearsal room has been invested in to make it a more welcoming and usable space, and we hope this will pay dividends in spirit generated and future possible hires to other theatre companies.

As we aspire to grow the society, both in skills and numbers, we continue to welcome patronage contributions as they are never more needed. In this time of austerity, and appreciated to help produce entertainment excellence that is accessible and providing opportunities to our members within a financially stable and continually developing programme of productions.

#### **FINANCIAL REVIEW**

During the accounting period the charity made a profit of £5048.

The funds carried forward at the end of the accounting period are £22362.

The trustees have yet to confirm the reserves policy of the charity but consider the current total held to be satisfactory on the basis that this amount would cover a large proportion of costs for the main production.

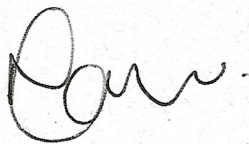
#### **DECLARATION**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity trustees

**Nicola Calver**  
**LAODS' Chair**

**Nov-23**





## Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Lincoln Amateur Operatic and Dramatic Society for the year ended 31st August 2023, which are set out on pages 5-6.

### Responsibilities and basis of the report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. I also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters.

### 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 which gives me cause to believe that in, any

- a) accounting records were not kept in accordance with section 130 of the Act or
- b) the account do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

J Thomas

Date:

29/9/23

Name:

JILL THOMAS

Relevant Professional  
Body:

ACCA (Retired)

Address:

JACKIERA  
WHARF LANE  
KIRBY ON BAIN  
WOODHALL SPA



## Statement of Financial Activities

<b>Incoming Resources</b>	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted &amp; Endowment Funds</b>	<b>Total 22/23</b>	<b>Total 21/22</b>
Donations		2,046	-	<b>2,046</b>	5,561
Income from Charitable Activities	2	21,733	-	<b>21,733</b>	24,964
Other Trading Activities	3	13,708	-	<b>13,708</b>	5,543
Other Income	4	10,598		<b>10,598</b>	
<b>Total Incoming Resources</b>		<b>48,085</b>	<b>-</b>	<b>48,085</b>	<b>36,068</b>
<b>Resources Expended</b>					
Publicity		1,243		<b>1,243</b>	907
Charitable Activities	5	28,522		<b>28,522</b>	36,743
Administration and General	6	13,273		<b>13,273</b>	6,562
<b>Total Resources Expended</b>		<b>43,038</b>	<b>-</b>	<b>43,038</b>	<b>44,212</b>
<b>Net Income / Expenditure</b>		<b>5,047</b>	<b>-</b>	<b>5,047</b>	<b>- 8,144</b>
<b>Funds Brought Forward</b>		<b>17,316</b>	<b>-</b>	<b>17,316</b>	<b>25,460</b>
<b>Funds Carried Forward</b>		<b>22,363</b>	<b>-</b>	<b>22,363</b>	<b>17,316</b>



## Balance Sheet

	Note	2022/23	2021/22
<b>Fixed Assets</b>			
Tangible Fixed Assets	7	-	-
		<u>-</u>	<u>-</u>
<b>Current Assets</b>			
Debtors		-	145
Prepayments	8	500	3,788
Cash at Bank & in Hand		27,923	20,444
		<u>28,423</u>	<u>24,377</u>
<b>Current Liabilities</b>			
Creditors		-	-
Accruals	9	6,061	7,061
Payments in Advance		-	-
		<u>6,061</u>	<u>7,061</u>
<b>Total Current Assets / Liabilities</b>		<u><b>22,362</b></u>	<u><b>17,316</b></u>
<b>Total Net Assets / Liabilities</b>		<u><b>22,362</b></u>	<u><b>17,316</b></u>



**Notes to the Accounts**  
**For the period ending 31 August 2023**

**1. Accounting Policies**

The financial accounts are prepared under the historical costs convention and in accordance with the applicable accounting standards and recommended practice.

The society has taken advantage of the exception under FRS1 from the requirement to produce a cash flow forecast on the grounds that it qualifies as a small charity.

All figures refer to the period 1st September 2022 to 31st August 2023.

**Income**

All income is accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. Expenditure includes irrecoverable VAT.

**2. Income from Direct Charitable Activities**

	<b>2022/23</b>	<b>2021/22</b>
Ticket Sales (All Shook Up)	17,620	21,816
Programme Sales (Producers)	362	449
Adverts/Sponsorship (Producers)	569	350
Christmas Show	3,182	2,349
	<u>21,733</u>	<u>24,964</u>

**3. Income from Other Trading Activities**

Subscriptions & Show Fees	4,292	3,455
Fundraising	317	245
Room Hire/Lease	2,159	740
Patrons	550	725
Social	34	75
Costume/Props Hire	200	150
LAODS' Ball	5,297	
Misc	858	153
	<u>13,708</u>	<u>5,543</u>

**4. Other Income**

Creative Tax Relief	10,598	-
	<u>10,598</u>	<u>-</u>

**5. Resources Expended from Charitable Activities**



All Shook Up Production Costs	28,177	36,127
Misc	<u>347</u>	<u>616</u>
	28,523	36,743

#### 6. Administration and General

LSA - Building Lease	3,200	3,000
Maintenance	1,359	1,622
Insurance	327	327
Green Room Club Memberships	555	420
Tax Consultancy	1,500	48
Storage	-	700
Gifts	12	95
LAODS' Ball	4,263	
Misc	<u>2,055</u>	<u>350</u>
	13,273	6,562

#### 7. Prepayments

Deposit for Avenue Q	<u>500</u>	<u>3,788</u>
	500	

#### 8. Accruals

Amounts falling due within 1 year	<u>6,061</u>	<u>7,061</u>
	6,061	7,061

A sum total of £7388.17 was paid to trustees during the year (2022: £3780.75). This was to reimburse for purchases made in connection with the main production (e.g. costumes) and other charitable activities undertaken. The Trustees did not receive any benefits during the accounting period.



## Income and Expenditure Analysis

	2022/23	2021/22
<b>Opening Balance</b>	<b>17,314</b>	<b>25,460</b>
<b><u>General Fund</u></b>		
Subscriptions	2,532	1,755
Rehearsal Room Hire	2,159	740
Donations	2,046	5,561
Patron Donations	550	725
Christmas Show	3,182	2,349
Drama Productions	-	-
Social	34	75
Costume Hire	200	150
Theatre Tax Relief	10,598	
Miscellaneous	858	153
LAODS Ball	5,297	
<b>Total Income</b>	<b>27,457</b>	<b>11,508</b>
LSA	3,200	3,000
Building Maintenance	1,194	1,572
Cleaning and Maintenance	165	50
Insurance	327	327
Storage Expenditure	-	700
Tax Services	1,500	
Misc	2,402	1,014
Green Room	555	420
Gifts	12	95
LAODS Ball	4,263	
<b>Total Expenditure</b>	<b>13,619</b>	<b>7,178</b>
<b>Surplus/(Deficit)</b>	<b>13,838</b>	<b>4,330</b>
<b><u>Production Account</u></b>		
Pre Theatre Ticket Sales	1,450	4,276
Theatre Takings	16,170	17,540
Programme Sales	362	449
Programme Advertising	569	350
Rehearsal Fees	1,760	1,700
Fundraising	317	245
<b>Total Income</b>	<b>20,629</b>	<b>24,560</b>
Postage	-	62
Costumes	4,658	3,867
Scenery/Set	2,918	4,846
Technical	163	400
Props	498	643
Advertising	1,243	907
Director/Choreographer/MD	4,700	7,050
Royalties	4,125	5,081
Lighting	400	400
Sound	1,800	1,400
Orchestra	-	4,755
Rehearsal room hire	42	150
Theatre Hire	8,170	7,140
Programme	394	304
Misc	307	30
<b>Total Expenditure</b>	<b>29,419</b>	<b>37,036</b>
<b>Surplus/(Deficit)</b>	<b>- 8,790</b>	<b>- 12,476</b>
<b>Overall Surplus/(Deficit)</b>	<b>5,048</b>	<b>8,146</b>
<b>Carry Forward</b>	<b>22,362</b>	<b>17,314</b>