

**LINCOLN AMATEUR OPERATIC AND DRAMATIC SOCIETY**

**ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024**



**CHARITY COMMISSION**  
**FOR ENGLAND AND WALES**

**Registered Charity Number 1183990**

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## 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.

### Board of Trustees During Period

Name	Position	Status
Nicola Calver	Chair Person	Active
Andrew Cooper	Treasurer	Active
Andrew Warnes	Secretary	Active
Simon Calver	Trustee	Active
Richard Hardenberg	Trustee	Active
Kelsey McBride	Trustee	Active
Bryan McBride	Trustee	Active
Sian Rees	Trustee	Active
Katherine Trevor	Trustee	Stood down March 2024
Stacey Carr	Trustee	Active
Abigale Szulc-Neild	Trustee	Active
Andrew Morris	Trustee	Active

### Independent Examiner

Nicole Gray

### Banker

HSBC  
221 High Street  
Lincoln  
LN1 1TS

# CHAIRS TRUSTEES REPORT

The trustees present their report with the financial statements of the charity for the financial year covering 1st September 2023 to 31st August 2024. 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 community by:

- 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

2023/24 has been a creative success for LAODS - producing two in-house concerts and one large scale musical, along with a number of social and fundraising events. We start our membership year with auditions for our Christmas Show, which almost completely sold out within the first few days of being on sale. The show opened on Monday 11 December, but due to circumstances out of the Charity's control we took the very difficult decision to pull the Wednesday night performance and issue refunds to ticket holders costing a loss of income of approx. £500. Whilst the situation we faced was challenging, the membership pulled together in solidarity and presented the remaining shows to critical acclaim as the best Christmas Production so far.

In answering a need from our Membership, we created a Spring Show to add to our annual programme. This concert was audition-free and offered opportunity for solo and duet turns to a paying audience, in a different style of show to our other in-house productions. This not only supported the growth of our members, but created an additional £1588 income to reinvest in future performance opportunities.

Not neglecting our social obligations to our Members, and our wishes to further promote our charity's work and raise much needed funds, we hosted a Ball in March 2024 with a 1920s theme. We worked closely with other theatre groups on decorations to share costs and support each other's future theatrical endeavours.

Our main production in June 2024 was Avenue Q, specifically selected by the trustees as a performance opportunity with minimal costs. With rising costs to hire theatres, professional creatives and pay performance rights we took an approach that mitigated some of the financial risks associated with amateur productions. The production was produced with no orchestra, instead utilising professional click tracks, and costume costs were transferred to puppet hire reducing the overall projected expenditure. As always, we do not expect to take full show expenditure in ticket sales, but our wise choices have ensured that there were no overall losses this the financial year - instead a small addition to our balance of £2943 to invest in the 2025 production of Cats and safeguard the financial risk of that production.

Whilst acknowledging the need for careful monitoring and control of our finances over the next few years, we remain cautiously positive about the future of the Charity and the way ahead.

## FINANCIAL REVIEW

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 REVIEW

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

Signed on behalf of the charity trustees

**Name:** Nicola Calver

**Position:** Chairwoman

**Date:** Nov-24



**Signed:** .....

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES REPORT

I report to the trustees on my examination of the accounts of Lincoln Amateur Operatic and Dramatic Society for the year ended August 31st '24, which are set out on pages 4-65.

### 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.

**Report Prepared By:** Andrew Cooper

**Position:** Treasurer

**Date:** 11 November 2024

**Signature:**




### 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 material respect:

- 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:**



**Date:**

12 November 24

**Name:**

Nicole Gray

**Relevant Professional Body:**

AAT

**Address:**

Jubilee House

Lincoln Road

Doddington

LN6 4RS

## STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted & Endowment Funds	Total 23 / 24	Total 22 / 23
<b>Incoming Resources</b>					
Income from Charitable Activities	2	28,114		28,114	21,733
Income from Other Trading Activities	3	11,554		11,554	13,708
Other Income	4	8,458		8,458	10,598
Donations	5	1,090		1,090	2,046
<b>Total Incoming Resources</b>		49,216	-	49,216	48,085
<b>Resources Expended</b>					
Expenditure - Charitable Activities	6	- 33,431		- 33,431	- 28,522
Expenditure - Administration and General	7	- 12,548		- 12,548	- 13,273
Expenditure - Publicity	8	- 294		- 294	- 1,243
<b>Total Resources Expended</b>		- 46,273	-	- 46,273	- 43,038
<b>Net Income / Expenditure</b>		2,943	-	2,943	5,047
<b>Funds Brought Forward</b>		22,362	-	22,362	17,316
<b>Funds Carried Forward (A)</b>		25,305	-	25,305	22,362

## BALANCE SHEET

		Total 23 / 24	Total 22 / 23
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	-	-
		<b>-</b>	<b>-</b>
<b>Current Assets</b>			
Debtors		1,315	-
Prepayments	10	5,066	500
Cash at Bank & in Hand		27,854	27,923
		<b>34,234</b>	<b>28,423</b>
<b>Current Liabilities</b>			
Creditors		- 3,868	-
Accruals	11	- 5,061	- 6,061
Payments in Advance	12	-	-
		<b>- 8,929</b>	<b>- 6,061</b>
<b>Total Current Assets / Liabilities</b>		<b>25,305</b>	<b>22,362</b>
<b>Total Net Assets / Liabilities (B)</b>		<b>25,305</b>	<b>22,362</b>

# NOTES TO THE ACCOUNTS

## 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 '23 to 31st August '24

## 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.

	Total 23 / 24	Total 22 / 23
<b>2. Income from Direct Charitable Activities</b>		
Christmas Show	2,618	3,182
Drama	-	-
Spring Show	1,588	-
Pre Box Office	-	-
Prog Ads&Spon	105	362
Prog Sales	-	569
Ticket Sales	23,803	17,620
Insurance	-	-
Misc (Production Account)	-	-
	<b>28,114</b>	<b>21,733</b>
<b>3. Income from Other Trading Activities</b>		
Subscriptions	1,481	2,532
Nursery	-	-
Room Hire	2,095	2,159
Patrons	1,040	550
Social	-	34
C/P/E Hire	-	200
General Account Fundraising	74	317
LAODS Ball	4,988	5,297
Misc (General Account)	394	858
Storage	-	-
Sponsorship	-	-
Show Fees	855	1,760
Show fundraising	627	-
DVD Sales	-	-
	<b>11,554</b>	<b>13,708</b>
<b>4. Other Income</b>		
HMRC Tax Credit	8,458	10,598
<b>5. Dontations</b>		
Donations	1,090	
	<b>9,548</b>	<b>10,598</b>
<b>Total Income</b>	<b>49,216</b>	<b>46,038</b>



6. Resources Expended from Charitable Activities		Total 23 / 24	Total 22 / 23
Christmas Show	-	228	-
Postage	-	-	4,658
Costumes	-	189	2,918
Scenery/Set	-	5,899	163
Technical	-	-	498
Props	-	854	1,243
Director/MD/Choreographer	-	5,000	4,700
Royalties	-	7,418	4,125
Lighting	-	400	400
Sound	-	650	1,800
Orchestra	-	-	-
Rehearsal Room Hire	-	-	42
Theatre Hire	-	12,613	8,170
Programme	-	-	394
Ticket Dividends	-	-	-
Misc (Production Account)	-	180	307
Puppet Workshop	-	-	-
		<u>- 33,431</u>	<u>- 28,523</u>
7. Administration and General			
LSA	-	4,350	3,200
Building Maint	-	215	1,359
PPS	-	-	-
Cleaning/Maint	-	520	-
Subscriptions	-	-	-
Insurance	-	354	327
Website	-	-	-
Green Room	-	524	555
Storage	-	-	-
Tax Services	-	1,200	-
LAODS Ball	-	4,650	1,500
Misc (General Account)	-	715	4,263
Gifts	-	-	2,055
Spring Show	-	-	12
General Account Fundraising	-	20	-
8. Publicity			
Publicity	-	294	0
		<u>- 12,842</u>	<u>- 13,273</u>
Total Expenditure		<u>- 46,273</u>	<u>- 41,796</u>
9. Tangible Fixed Assets / Statement of Change in Equity			

		Total 23 / 24	Total 22 / 23
<b>10. Prepayments</b>			
	Costs Associated with Next Years Production	- 5,066	- 500
<b>11. Accruals</b>			
	Outstanding	- 5,061	- 6,061
<b>12. Payments in Advance</b>			
	Outstanding	-	-

## INCOME AND EXPENDITURE ANALYSIS (GENRAL)

	Total 23 / 24	Total 22 / 23
<b>Opening Balance</b>	<b>22,362</b>	<b>17,314</b>
<b>INCOME</b>		
Subscriptions	1,481	2,532
Nursery	-	-
Room Hire	2,095	2,159
Donations	1,090	2,046
Patrons	1,040	550
Christmas Show	2,618	3,182
Drama	-	-
Social	-	34
C/P/E Hire	-	200
General Account Fundraising	74	-
HMRC Tax Credit	8,458	10,598
LAODS Ball	4,988	5,297
Misc (General Account)	394	858
Storage	-	-
Sponsorship	-	-
Spring Show	1,588	-
<b>TOTAL INCOME (a)</b>	<b>23,826</b>	<b>27,457</b>
<b>EXPENDITURE</b>		
LSA	- 4,350	- 3,200
Building Maint	- 215	- 1,194
PPS	-	-
Cleaning/Maint	- 520	- 165
Subscriptions	-	-
Insurance	- 354	- 327
Website	-	-
Green Room	- 524	- 555
Next Years Production	-	-
Storage	-	-
Tax Services	- 1,200	- 1,500
LAODS Ball	- 4,650	- 4,263
Misc (General Account)	- 715	- 2,402
Gifts	-	- 13
Christmas Show	- 228	-
Spring Show	-	-
General Account Fundraising	- 20	-
<b>TOTAL EXPENDITURE (b)</b>	<b>- 12,775</b>	<b>- 13,619</b>
<b>BALANCE (a + b)</b>	<b>11,051</b>	<b>13,838</b>

## INCOME AND EXPENDITURE ANALYSIS (PRODUCTION)

	Total 23 / 24	Total 22 / 23
<b>INCOME</b>		
Pre Box Office	-	1,450
Show Fees	855	1,760
Prog Ads&Spon	105	569
Prog Sales	-	362
Ticket Sales	23,803	16,170
Show fundraising	627	317
Insurance	-	-
DVD Sales	-	-
Misc (Production Account)	-	-
<b>TOTAL INCOME (a)</b>	<b>25,390</b>	<b>20,629</b>
<b>EXPENDITURE</b>		
Postage	-	-
Costumes	- 189	4,658
Scenery/Set	- 5,899	2,918
Technical	-	163
Props	- 854	498
Publicity	- 294	1,243
Director/MD/Choreographer	- 5,000	4,700
Royalties	- 7,418	4,125
Lighting	- 400	400
Sound	- 650	1,800
Orchestra	-	-
Rehearsal Room Hire	-	42
Theatre Hire	- 12,613	8,170
Programme	-	394
Ticket Dividends	-	-
Misc (Production Account)	- 180	307
Puppet Workshop	-	-
Show Fundraising	-	-
<b>TOTAL EXPENDITURE (b)</b>	<b>- 33,498</b>	<b>- 29,419</b>
<b>BALANCE (a - b)</b>	<b>- 8,108</b>	<b>- 8,790</b>

## INCOME AND EXPENDITURE ANALYSIS (SUMMARY)

	Total 23 / 24	Total 22 / 23
Opening Balance	<u>22,362</u>	<u>17,314</u>
General Account Income	23,826	27,457
General Account Expenditure	- 12,775	- 13,619
General Account Balance (Surplus / Deficit)	<u>11,051</u>	<u>13,838</u>
Production Account Income	25,390	20,629
Production Account Expenditure	- 33,498	- 29,419
Production Account Balance (Surplus / Deficit)	<u>- 8,108</u>	<u>- 8,790</u>
Overall Surplus / Deficit	2,943	5,048
Carry Forward	<u>25,305</u>	<u>22,362</u>

## SUMMARY OF AMOUNTS PAID TO TRUSTEES

	Total Payment
Nicola Calver	£ 3,689.96
Andrew Cooper	£ -
Andrew Warnes	£ 21.00
Simon Calver	£ 1,500.00
Richard Hardenberg	£ 205.53
Kelsey McBride	£ -
Bryan McBride	£ 296.33
Sian Rees	£ 22.85
Katherine Trevor	£ -
Stacey Carr	£ 266.55
Abigale Szulc-Neild	£ 75.00
Andrew Morris	£ 266.26
<b>TOTAL</b>	<b>£ 6,343.48</b>

### Notes and Declarations

Simon Calver (Trustee) was paid £1,500.00 for musical direction services during the accounting period relating to the production of Avenue Q. This was paid on Thursday 13th Jun 24, the show opened on Friday 14th of June 24.

Please see next page for detailed breakdown of Transactions made to Trustees in account period.

## DETAIL REPORT OF AMOUNTS PAID TO TRUSTEES DURING ACCOUNTING PERIOD

£ 6,343.48

Ref	Date	Transaction Value	Notes on Transaction
1	01 Sep 23	£ 50.00	Late payment of previous years production missed from accounts. 2x. Wham Bam HD Upcycled Box
2	19 Dec 23	£ 107.54	Christmas Show - Wednesday night Pizza for cancelled show
3	15 Jan 24	£ 139.62	General GRC Maint New Locks - Nicci paid on card.
4	15 Jan 24	£ 9.00	AQ Show general - confetti cannons
5	15 Jan 24	£ 175.98	Ball Expenses - See receipts in file. Various decorations
6	14 Mar 24	£ 33.83	Spring Show - music fees
7	14 Mar 24	£ 17.53	LAODS Ball - Decorations - underpayment of Amazon full receipt.
8	14 Mar 24	£ 22.85	Sian Rees - Drinks GRC for raffle prizes at Spring Show
9	14 Mar 24	£ 33.50	Ball expenses - Wines
10	14 Mar 24	£ 5.71	Ball expenses - Paint
11	14 Mar 24	£ 33.98	LAODS Ball - various decorations
12	14 Mar 24	£ 17.77	LAODS Ball - Paper for decorations
13	14 Mar 24	£ 11.39	LAODS Ball - Cash Box for safely securing donations and cash payments for raffles etc.
14	14 Mar 24	£ 3,290.00	LAODS Ball - Hilton Final Payments
15	14 Mar 24	£ 27.00	Flowers Kathrine - Thank you gift for time spent serving board of Trustees.
16	25 Mar 24	£ 266.26	AQ Show Expenses - Confetti Cannon
17	20 May 24	£ 21.00	Late Licence for AQ after show wrap party
18	20 May 24	£ 188.79	AQ Costumes - See receipts
19	23 May 24	£ 205.53	AQ Props - See receipts
20	13 Jun 24	£ 1,500.00	AQ Simon Show Fess - MD
21	14 Jun 24	£ 31.50	Flowers for Alan Trevor as thank you for pros production AQ
22	29 Jun 24	£ 79.70	AQ Gifts various - production team.
23	09 Jul 24	£ 75.00	AQ Facebook Ads