

LINCOLN AMATEUR OPERATIC AND DRAMATIC SOCIETY

ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2025



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
Stacey Carr	Trustee	Active
Andrew Morris	Trustee	Active
Tim Hodson	Trustee	Active
Tegan Rowe	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 2024 to 31st August 2025. 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

2024 / 25 has been a resounding success for LAODS both on and off the boards with the commercially successful performance of Cats alongside the Christmas show and the Spring show in its second year. Cats was a considerable step up in terms of budgeted production costs against the previous two years productions however it was a considerable success with the majority of performances being sold out. The show was a true testament to the character and spirit of LAODS with the first nights performance being disrupted by a fire alarm in the middle of the finale which resulted in the theatre being evacuated. In the truest spirit of "the show must go on" the cast gathered outside of the LPAC to finish the final number in acapella for the evacuated audience and many passers by which was received with rapturous applause. This impromptu outside performance was captured on video and subsequently went viral and featured on BBC Look North which undoubtedly helped to sell the show out. Despite its considerable outlay on production costs, the show was financially successful having broken even without taking into consideration the amount made from front of house takings.

Cats was an opportunity to increase the cast size from the previous years production and welcomed many new faces as well as the return of several seasoned LAODS members. There was a real spirit within cast and crew which has been recognised by many of the new members, several of which have returned to LAODS for the 26 performance of Spamalot.

The Christmas show was back bigger and better than previous years selling out almost immediately again and proved to be a resounding financial success with takings nearly hitting the £4k mark.

The Spring show also returned for its second year and again proved to be a significant success. We owe a great deal thanks to all the creatives who pull both the Christmas and Spring shows together and give the opportunities to the wider members of LAODS to be involved in many different types of productions.

Casting is already complete for LAODS 2026 production of Spamalot and rehearsals are underway. As a Chair, I am very encouraged by the last 12 months and how LAODS is continuing to grow and evolve within the community and am excited for the forthcoming productions.

FINANCIAL REVIEW

The trustees have confirmed the reserves policy of the charity and the current total held is in accordance with the agreed policy. The current amount held is £12,299.47, which would cover a large proportion of costs for the main production.

DECLARATION REVIEW

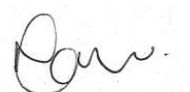
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity trustees

Name: Nicola Calver

Position: Chairwoman

Date: Sep-25



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 '25, which are set out on pages 6 & 7.

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 2025

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:

16.05.2026

Name:

Nicole Gray

Relevant Professional Body:

MAAT

Address:

Jubilee House

Lincoln Road

Doddington

LN6 4RS

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted & Endowment Funds	Total 24 / 25	Total 23 / 24
Incoming Resources					
Income from Charitable Activities	2	45,087		45,087	28,114
Income from Other Trading Activities	3	11,326		11,326	11,554
Other Income	4	7,798		7,798	8,458
Donations	5	1,135		1,135	1,090
Total Incoming Resources		65,346	-	65,346	49,216
Resources Expended					
Expenditure - Charitable Activities	6	- 50,559		- 50,559	- 33,431
Expenditure - Administration and General	7	- 9,918		- 9,918	- 12,548
Expenditure - Publicity	8	- 259		- 259	- 294
Total Resources Expended		- 60,737	-	- 60,737	- 46,273
Net Income / Expenditure		4,609	-	4,609	2,943
Funds Brought Forward		25,305	-	25,305	22,362
Fixed Assets		-	-	-	-
Funds Carried Forward (A)		29,914	-	29,914	25,305

BALANCE SHEET

		Total 24 / 25	Total 23 / 24
Fixed Assets			
Tangible Fixed Assets	9	-	-
		<hr/>	<hr/>
		<hr/>	<hr/>
Current Assets			
Debtors		485	1,315
Prepayments	10	3,190	5,066
Cash at Bank & in Hand		31,093	27,854
		<hr/>	<hr/>
		<hr/>	<hr/>
Current Liabilities			
Creditors		- 793	- 3,868
Accruals	11	- 4,061	- 5,061
Payments in Advance	12	-	-
		<hr/>	<hr/>
		<hr/>	<hr/>
Total Current Assets / Liabilities		<hr/>	<hr/>
		<hr/>	<hr/>
Total Net Assets / Liabilities (B)		<hr/>	<hr/>
		<hr/>	<hr/>

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 '24 to 31st August '25

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 24 / 25	Total 23 / 24
2. Income from Direct Charitable Activities		
Christmas Show	3,967	2,618
Spring Show	1,837	1,588
Prog Ads&Spon	360	105
Prog Sales	558	-
Ticket Sales	38,345	23,803
Misc (Production Account)	21	-
	<u>45,087</u>	<u>28,114</u>
3. Income from Other Trading Activities		
General Subscriptions	1,088	1,481
Room Hire	2,095	2,095
Patrons	800	1,040
C/P/E Hire	150	-
General Account Fundraising	-	74
LAODS Ball	-	4,988
Misc (General Account)	412	394
Tap Tuesday Club	25	-
Show Fees	2,550	855
Show fundraising	1,158	627
DVD Sales	195	-
Clothing	1,268	-
Knitted Cats	35	-
Show Subscriptions	1,550	-
	<u>11,326</u>	<u>11,554</u>
4. Other Income		
HMRC Tax Credit	8,628	8,458
5. Dontations		
Donations	1,135	1,090
	<u>9,763</u>	<u>9,548</u>
Total Income	<u>65,346</u>	<u>49,216</u>

Total
23 / 24

[illegible]

7. Administration and General

LSA	-	3,670	-	4,350
Building Maint	-	784	-	215
PPS		-		-
Cleaning/Maint	-	444	-	520
Subscriptions		-		-
Insurance	-	354	-	354
Website	-	84		-
Green Room	-	650	-	524
Storage		-		-
Tax Services	-	1,260	-	1,200
LAODS Ball	-	530	-	4,650
Misc (General Account)	-	433	-	715
Gifts		-		-
Christmas Show	-	85		-
Spring Show	-	28	-	20
General Account Fundraising		-		-
Tap Tuesday Club	-	113		-
Clothing	-	1,301		-

8. Publicity

Publicity	-	259	-	294
		<u>-</u>	<u>10,178</u>	<u>-</u>
				<u>12,842</u>

Total Expenditure	-	60,737	-	46,273
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9. Tangible Fixed Assets / Statement of Change in Equity

		Total 24 / 25	Total 23 / 24
10. Prepayments			
	Costs Associated with Next Years Production	- 3,190	- 5,066
11. Accruals			
	Outstanding	- 4,061	- 5,061
12. Payments in Advance			
	Outstanding	-	-

INCOME AND EXPENDITURE ANALYSIS (GENERAL)

	Total 24 / 25	Total 23 / 24
Opening Balance	25,305	22,362
INCOME		
General Subscriptions	1,088	1,481
Room Hire	2,095	2,095
Donations	1,135	1,090
Patrons	800	1,040
Christmas Show	3,967	2,618
C/P/E Hire	150	-
General Account Fundraising	-	74
HMRC Tax Credit	8,628	8,458
LAODS Ball	-	4,988
Misc (General Account)	412	394
Spring Show	1,837	1,588
Tap Tuesday Club	25	-
		-
TOTAL INCOME (a)	19,307	23,826
EXPENDITURE		
LSA	- 3,670	- 4,350
Building Maint	- 784	- 215
PPS	-	-
Cleaning/Maint	- 444	- 520
Subscriptions	-	-
Insurance	- 354	- 354
Website	- 84	-
Green Room	- 650	- 524
Next Years Production	- 3,190	-
Storage	-	-
Tax Services	- 1,260	- 1,200
LAODS Ball	- 530	- 4,650
Misc (General Account)	- 433	- 715
Gifts	-	-
Christmas Show	- 85	- 228
Spring Show	- 28	-
General Account Fundraising	-	- 20
Previous Years Production	- 3,868	-
Tap Tuesday Club	- 113	-
TOTAL EXPENDITURE (b)	- 8,617	- 12,775
BALANCE (a + b)	10,690	11,051

INCOME AND EXPENDITURE ANALYSIS (PRODUCTION)

	Total 24 / 25	Total 23 / 24
INCOME		
Show Fees	2,550	855
Prog Ads&Spon	360	105
Prog Sales	558	-
Ticket Sales	38,345	23,803
Show fundraising	1,158	627
DVD Sales	195	-
Misc (Production Account)	21	-
Clothing	1,268	-
Knitted Cats	35	-
Show Subscriptions	1,550	-
TOTAL INCOME (a)	46,039	25,390
EXPENDITURE		
Postage	-	-
Costumes	- 3,232	- 189
Scenery/Set	- 3,415	- 5,899
Technical	- 1,366	- -
Props	- 408	- 854
Publicity	- 259	- 294
Director/MD/Choreographer	- 6,200	- 5,000
Royalties	- 10,029	- 7,418
Lighting	- 500	- 400
Sound	- 750	- 650
Orchestra	- 8,531	- -
Rehearsal Room Hire	- 497	- -
Theatre Hire	- 13,531	- 12,613
Programme	- 842	- -
Ticket Dividends	- -	- -
Misc (Production Account)	- 327	- 180
Rehearsal Material Hire	- 320	- -
Make-Up	- -	- -
Clothing	- 1,301	- -
TOTAL EXPENDITURE (b)	- 52,120	- 33,498
BALANCE (a - b)	- 6,080	- 8,108

INCOME AND EXPENDITURE ANALYSIS (SUMMARY)

	24 / 25	23 / 24
General Account Income	19,307	
Production Account Income	46,039	
Total	65,346	
General Account Expenditure	- 8,617	
Production Account Expenditure	- 52,120	
Total	- 60,737	
INCOME	65,346	
EXPENDITURE	- 60,737	
PERIOD	4,609	
	24 / 25	23 / 24
Opening Balance	25,305	22,362
General Account Income	19,307	23,826
General Account Expenditure	- 8,617	- 12,775
General Account Balance (Surplus / Deficit)	10,690	11,051
Production Account Income	46,039	25,390
Production Account Expenditure	- 52,120	- 33,498
Production Account Balance (Surplus / Deficit)	- 6,080	- 8,108
Overall Surplus / Deficit	4,609	2,943
Carry Forward	29,914	25,305

SUMMARY OF REIMBURSEMENTS PAID TO TRUSTEES FOR EXPENSES INCURRED

TOTAL	<u>£ 5,622.37</u>
	Total Payment
Nicola Calver	£ 3,174.00
Andrew Cooper	£ 320.20
Andrew Warnes	£ -
Simon Calver	£ -
Richard Hardenberg	£ 70.89
Stacey Carr	£ 281.15
Andrew Morris	£ 1,598.66
Tim Hodson	£ 177.47
Tegan Rowe	£ -

Notes and Declarations

Simon Calver (Trustee) was paid £1,500.00 for musical direction services during the accounting period relating to the production of Cats. This was paid on Thursday 11th Jun 25.

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

REIMBURSEMENTS FOR EXPENSES TO TRUSTEES DURING ACCOUNTING PERIOD

		£	5,622.37		
Ref	Date	Transaction Value		Notes on Transaction	
1	09 Sep 24	£ 50.00	Nicola Calver	Kelsey & Bryan Thank you Dough Loco Voucher - For AQ	
2	10 Nov 24	£ 12.00	Stacey Carr	Ticket refund for Vicki Monday night (Christmas Show Ticket - No invoice)	
3	14 Nov 24	£ 100.00	Andrew Morris	Per Ref I0094 - Refund Scott Lambert - No Invoice	
4	07 Dec 24	£ 14.99	Andrew Morris	Cleaning products for GRC pre Christmas show clean	
5	07 Dec 24	£ 24.97	Stacey Carr	Stage lights for Chrismtmas show	
6	12 Jan 25	£ 50.00	Andrew Morris	Alan Trevor Set discretionary bonus thank you payment	
7	23 Jan 25	£ 26.53	Tim Hodson	Amazon - Balls for CATS	
8	01 Mar 25	£ 18.98	Tim Hodson	Rope and glue for props	
9	21 Mar 25	£ 14.95	Tim Hodson	Postage for returned costumes	
10	07 Apr 25	£ 320.20	Andrew Cooper	Realtime Music Solutions - had to pay on debit card so paid and transferred	
11	19 Apr 25	£ 868.86	Andrew Morris	ForceFX Cats Cannons and other production costs	
12	22 Apr 25	£ 207.83	Stacey Carr	Costume accessories, mistoffelees jack, rum tum shoes	
13	29 Apr 25	£ 457.57	Andrew Morris	Smoke Machine	
14	10 May 25	£ 24.93	Stacey Carr	Props	
15	10 May 25	£ 43.01	Tim Hodson	Masking tape and props	
16	15 May 25	£ 74.00	Tim Hodson	LAODS Sign	
17	19 May 25	£ 8.93	Stacey Carr	SC Props	
18	20 May 25	£ 34.00	Nicola Calver	Flowers for Ruth - Gift	
19	21 May 25	£ 2.49	Stacey Carr	Cats Ears	
20	09 Jun 25	£ 44.25	Andrew Morris	Batteries	
21	11 Jun 25	£ 12.99	Andrew Morris	Deminerised Water	
22	11 Jun 25	£ 36.88	Richard Hardenberg	Pipe for props	
23	18 Jun 25	£ 50.00	Andrew Morris	Ice Packs	
24	18 Jul 25	£ 3,090.00	Nicola Calver	SPAM - Rehersal Tracks and materials	
25	22 Jul 25	£ 34.01	Richard Hardenberg	Cost of materials for fixing broken pipe in ladies toilets	