

CAMBRIDGE OPERATIC SOCIETY

England & Wales · Charity number 1184439

Details

Other names	CAOS
Status	Registered
Legal form	CIO
Registered	2019-07-16
Register	View on the Charity Commission register

Contact

Address	8 Marleigh Lane Cambridge CB5 8ED
Phone	07912528298
Email	info@cambridgeoperatic.co.uk
Website	https://cambridgeoperatic.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS, AND TO ASSIST AND FURTHER SUCH CHARITABLE INSTITUTIONS AND CHARITABLE PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE.

Activities: We are a musical theatre group of amateur performers who typically put on one major production per year in Cambridge, at the Cambridge Arts' Theatre. We hold open auditions for all performing roles and welcome members interested in all aspects of being in or putting on a show.

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,113	£0	-	-
2024-03-31	£208,890	£187,308	-	-
2023-03-31	£90,160	£74,568	-	-
2022-03-31	£3,164	£3,685	-	-
2021-03-31	£1,362	£0	-	-

Trustees

Name	Role	Appointed
Sam Fuller	Chair	2020-06-25
Ashley Smith		2023-05-31
Eleanor Brown		2024-07-10
Emily Rachel Starr		2025-06-08
Janice Adele Patricia Chambers		2023-06-16
Katie Emma McArthur		2023-09-02
Sarah Vivien Black		2025-06-08
Serey Grayling		2023-07-02

CAMBRIDGE OPERATIC SOCIETY

England & Wales - Charity number 1184439

Accounts



Cambridge Operatic Society

Annual Report

&

Unaudited Financial Statements

For The Year Ended

31st March 2025

Trustees

Mr Sam Fuller
Mrs Janice Chambers
Mrs Caroline Dyson
Ms Serey Grayling
Mr Ashley Smith
Mrs Katie McGinty
Mrs Caroline Watson
Ms Elle Brown

Charity Number

1184439

Registered Address

8 Marleigh Lane
Cambridge
Cambridgeshire
CB5 8ED

Independent Examiner

TJM Dougherty
7 The Coppice
Great Barton
Suffolk
IP31 2TT



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Trustees Annual Report

For the year ended 31st March 2025

Objectives and activities

The objectives of the Society are:

- to educate the public in the dramatic arts,
- to further the development of public appreciation of the arts, and
- to further such charitable institutions and charitable purposes as the Committee/Trustees shall from time to time determine.

The main focus of the Society is to produce a professionally-directed production of a standard operatic or musical theatre work, using the talents of our mainly non-professional membership on stage and working with associated groups, also mainly non-professional, in the orchestra and backstage. Our creative output might be supplemented with a smaller-scale performance at another time of year, or

with other events aimed to develop our members' performance skills or theatrical interests.

Membership of the Society is by annual subscription. Normally, members taking a performing role in a show are asked to pay a higher rate, in order to make a contribution towards the costs of putting on a production. Non-performing members are only asked to pay a nominal fee.

The Society is managed by a Committee (Trustees) made up of volunteer members who devote their time and energy to ensuring the Society is able to function and carry out the activities for which it exists. We can confirm that our Trustees have had regard to the guidance on public benefit.

Achievements and performance

Over the last year we've performed one musical production in the City, '*Proud - A Musical Revue*' at the Cambridge Junction.

With our usual venue the Cambridge Arts Theatre closing for a 12 month period to complete refurbishment works the Trustees agreed that community engagement during this period would fulfil our charitable objectives of educating members of the public in musical theatre and dramatic arts.

We welcomed a new creative team to the Society for *Proud - A Musical Revue*, with Rowan Alfred taking the lead as Director and Musical Director, and with Toni Ogilvie taking the lead as Choreographer. This production was a piece of new writing, styled with a homage to popular musical theatre references, celebrating the LGBTQ community in Pride month.

The Society also held a Carols with CaOS fundraising evening in December, in addition to starting rehearsals for our next musical theatre production of 'Bonnie & Clyde - The Musical' which is to be performed at Great Hall at The Leys in April 2025.

Financial review

The society's main income this year was generated through ticket sales for one production that was performed during the reporting period, "*Proud - A Musical Revue*", in addition to membership fees and a theatre tax relief rebate from HMRC.

At the end of the accounting period, the Society had total net assets of £90,363.

Reserves

The Trustees aim to hold sufficient general reserves to enable them both to cover any losses on performances and to enable them to undertake future productions. The Trustees consider that the charity's reserves as at 31st March 2025 were sufficient for these purposes.

The amount of reserves held at the end of the reporting period were £90,363.



Investment policy and objectives

The Society seeks only to be self-funding and any income generated is re-invested in the society to facilitate its charitable purposes.

Risk

The principal risk remains the uncertain outlook for the performing arts generally, and in particular for non-professional groups. Considerable costs are incurred in a musical theatre production even with amateur performers, and the enforced cancellation of a show owing to unforeseen circumstances such as the Covid pandemic might deplete the Society's reserves to a point where it could no longer fulfil its objectives.

Future plans

The 2025/2026 season is poised to be a period of exciting growth and artistic innovation as we build on the successes of the past year. Our ambitious plans are centered on **venue diversification, audience expansion, and an unwavering commitment to both artistic excellence and community representation.**

High-profile productions and venue strategy

A key focus will be navigating a temporary venue change while ensuring we maintain the high standard our audiences expect. Our season highlights include:

- Temporary venue showcase: In April 2025, we will stage the musical production of *Bonnie & Clyde* at the Great Hall at The Leys. This temporary move allows us to adapt creatively while demonstrating our ability to deliver a major production in a non-traditional space, presenting a unique, intimate experience for our patrons.
- The Cambridge Arts Theatre return: We eagerly anticipate our January 2026 return to the Cambridge Arts Theatre. Following the completion of their substantial £16 million refurbishment programme, we look forward to presenting a flagship production in a state-of-the-art facility, marking a significant moment in our calendar.

Commitment to excellence and inclusion

Our artistic vision remains firmly rooted in delivering professional quality theatre with local talent. We are committed to achieving this while upholding our core values:

- West End standards: We will continue to drive for the highest production quality, ensuring that every aspect of our shows - from performance and direction to set design and technical execution - delivers the standard audiences would expect to see on a West End stage.
- Community representation: Crucially, we are strengthening our commitment to full community representation in all our work. This involves ensuring our casting, production teams, and outreach initiatives actively reflect the rich diversity of our region, making our theatre truly accessible and relevant to all sections of the community.

Structure, governance and management

Cambridge Operatic Society became a Charitable Incorporated Organisation on the 16th July 2019. Cambridge Operatic Society CIO is governed by a constitution - with the Society being formed in 1910. The constitution has since been revised and amended as necessary, subject to approval by membership.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Anna Murgatroyd	Chair	Resigned
Mr Sam Fuller	Chair	Appointed July 2024
Mr Ashley Smith	Business Manager	Appointed July 2024
Mrs Janice Chambers	Secretary	Re-appointed
Mrs Caroline Dyson	Treasurer	Re-appointed
Mrs Caroline Watson	Marketing Manager	Appointed July 2024
Mrs Katie McGinty	General Member	Re-appointed
Ms Serey Grayling	General Member	Appointed July 2024
Ms Elle Brown	General Member	Appointed July 2024

Trustees are appointed by election at the Annual General Meeting usually held in May/June each year and open to all members of the Society.

The trustees' report was approved by the Board of Trustees.

Signed on behalf of the Trustees of Cambridge Operatic Society CIO



Mr Sam Fuller
Chair



Mrs Janice Chambers
Secretary

Independent Examiners Report

I report on the financial statements for the period ended 31 March 2025 which are attached.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Acts 2011 and regulations made under section 145(5)(b) of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report or the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for the year (under section 144 of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act and;
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed

Tracy Dougherty, FCA

Dated: 2nd June 2025

Statement of Financial Activities

Including Income and Expenditure Account for the year ended 31st March 2025

		Unrestricted funds 2025	Unrestricted funds 2024
	Notes	£	£
Income from:			
Donations and legacies	2	-	443
Charitable activities	3	4,870	207,288
Investments	4	2,243	1,159
Total Income		<u>7,113</u>	<u>208,890</u>
Expenditure on:			
Charitable activities	5	7,307	208,796
Other	6	(13,564)	(21,489)
Total Expenditure		<u>(6,257)</u>	<u>187,308</u>
Net income/(expenditure)		<u>13,370</u>	<u>21,581</u>
Reconciliation of funds:			
Total funds brought forward		<u>76,993</u>	<u>55,412</u>
Total funds carried forward		<u>90,363</u>	<u>76,993</u>

Balance Sheet

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Current assets			
Debtors	9	11,180	135,318
Cash in bank and in hand	11	85,962	29,828
Total current assets		<u>97,142</u>	<u>165,146</u>
Creditors: Amount falling due within one year			
	10	6,779	-
Net current assets		90,363	76,993
Funds of the Charity			
Unrestricted Funds	12	<u>90,363</u>	<u>76,993</u>
Total Funds		<u>90,363</u>	<u>76,993</u>

- The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025..
- The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
- The financial statements were approved by the Trustees on 4th June 2025.

Signed on behalf of the Trustees of Cambridge Operatic Society CIO



Mr Sam Fuller
Chair



Ms Elle Brown
Trustee

Notes to the Financial Statements

1. Accounting Policies

1.1. Basis of accounting

The financial statements have been prepared in accordance with the trust's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2. Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be

maintained by the trust.

1.4. **Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from Interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

1.5. **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised where it is more likely than not that there is a legal or constructive

obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for Liabilities are measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

1.6. **Assets**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations & Gifts	-	-
Gift Aid	-	443
	-	<u>443</u>

3. Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Main Charitable Activities	4,870	207,288
	<u>4,870</u>	<u>207,288</u>

4. Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest Income	2,243	1,159
	<u>2,243</u>	<u>1,159</u>

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
5. Expenditure on charitable activities		
Direct Contractor Fees	1,911	21,733
Chaperone Fees	-	-
Costume Hire	-	6,934
Lighting Hire	-	5,443
Make-up & Hair Expenses	-	305
Marketing Expenses	1,249	7,042
Orchestral Fees	450	8,975
Props & Consumables	35	753
Rehearsal Venue Hire	797	1,815
Royalties	-	28,056
Set Hire	468	8,343
Show Merchandise	277	1,445
Sound Hire	-	5,304
Venue Hire - Other	150	210
Theatre Hire	1,970	112,438
Rehearsal Pianists	-	-
Libretto Hire	-	-
Commission on revenue	-	-
	<u>7,307</u>	<u>208,796</u>

6. Support Costs (Other expenditure)

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Audit & Accountancy Fees	320	4,200
Bank Fees	116	51
General Expenses	533	502
Insurance	1,087	1,014
Postage, Freight & Courier	3	61
Staff Training	-	-
Subscriptions	1,150	223
Travel - Parking	-	33
Corporation Tax	(17,816)	(30,313)
Fundraising costs	686	1,693
Printing & Stationery	12	262
IT Software and Consumables	154	590
Bad Debt	87	20
Telephone & Internet	25	45
Travel - National	79	131
	<u>(13,564)</u>	<u>187,308</u>

7. Fees for the examination of accounts

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Independent Examiner Fees	<u>160</u>	<u>160</u>

8. Employees

The average number of employees during the year was:

	2025	2024
Total	=	=

There were no employees whose annual remuneration was more than £60,000.

9. Debtors and prepayments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trade Debtors	210	240
Prepayments & Accrued Income	9,470	135,078
Other debtors	1,500	-
	<u>11,180</u>	<u>135,318</u>

10. Creditors and accruals

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trade Creditors	100	410
Accruals & Deferred Income	6,673	87,743
	<u>6,773</u>	<u>88,153</u>

11. Cash at bank and in hand

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Short Term Deposits	83,545	25,312
Cash at bank and in hand	2,417	4,517
	<u>85,962</u>	<u>29,828</u>

12. Charity funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	76,993	7,113	(6,257)	90,363

13. Transactions with Trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity during this period.

The following Trustee expenses have been incurred:

Type of expenses reimbursed	2025 £	2024 £
Travel	-	-
Accommodation	-	-
Subsistence	-	-
Other	1,450	1,013
The number of trustees reimbursed for expenses or who had expenses paid by the charity	4	3

There have been no related party transactions in the reporting period.

CAMBRIDGE OPERATIC SOCIETY

England & Wales - Charity number 1184439

Accounts



Cambridge Operatic Society

Annual Report
&
Unaudited Financial Statements

For the Year Ended
31st March 2024

Trustees

Mrs Anna Murgatroyd
Mrs Janice Chambers
Mr Sam Fuller
Mrs Caroline Dyson
Ms Serey Grayling
Mr Ashley Smith
Mrs Katie McGinty
Mrs Caroline Watson

Charity Number

1184439

Company Number**Registered Address**

24 Sweetings Road
Godmanchester
Cambridgeshire
PE29 2JS

Independent Examiner

TJM Dougherty
7 The Coppice
Great Barton
Suffolk
IP31 2TT



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Legally Blonde, 2023
Peter Boncombe Photography

Trustees Annual Report

For the year ended 31st March 2024

Objectives and activities

The objectives of the Society are:

- to educate the public in the dramatic arts,
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- to further such charitable institutions and charitable purposes as the Committee/Trustees shall from time to time determine.

The main focus of the Society is to produce a professionally-directed production of a standard operatic or musical theatre work, using the talents of our mainly non-professional membership on stage and working with associated groups, also mainly non-professional, in the orchestra and backstage. Our creative output might be supplemented with a smaller-scale performance at another time of year, or with other events aimed to develop our members' performance skills or theatrical interests.

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show are asked to pay a higher rate, in order to make a contribution towards the costs of putting on a production. Non-performing members are only asked to pay a nominal fee.

The Society is managed by a Committee (Trustees) made up of volunteer members who devote their time and energy to ensuring the Society is able to function and carry out the activities for which it exists. We can confirm that our Trustees have had regard to the guidance on public benefit.

Achievements and performance

Over the last year we've performed two musical productions at the Cambridge Arts Theatre, *Legally Blonde*, the hit musical based on the titular film with Reese Witherspoon, and Dolly Parton's 1980's classic, *9 to 5*.

We welcomed a new creative team to the Society for *Legally Blonde*, with Helen Petrovna and David Barrett joining us as Co-Director and Choreographer. Both Helen and David had performed in the professional production of the same title, and also held the roles of Dance Captain and Assistant Director respectively. Jennifer Edmonds also joined the creative team as Musical Director, having previously led multiple Acting Through Song workshops the year prior for the Society.

'9 to 5' was selected to be our 2024 production at the Cambridge Arts Theatre, moving back to the January slot at the venue. We were delighted to welcome back Helen Petrovna, David Barrett and Jennifer Edmonds in the roles of Co-Director and Choreographer, and Musical Director, respectively.



The financial performance of this production is certainly to be celebrated, breaking all box-office records for the Society.

The Society also held its annual fundraising Quiz night where members were also able to perform musical numbers throughout the evening, in addition to a theatre trip that was arranged for members to watch 'Bonnie & Clyde' at Theatre Royal Norwich.

Financial review

The society's main income this year was generated through ticket sales for two productions that were performed during the reporting period, "Legally Blonde - The Musical" and "9 to 5 - The Musical", in addition to membership fees and a theatre tax relief rebate from HMRC.

At the end of the accounting period, the Society had total net assets of £76,993.

Reserves

The Trustees aim to hold sufficient general reserves to enable them both to cover any losses on performances and to enable them to undertake future productions. The Trustees consider that the charity's reserves as at 31st March 2023 were sufficient for these purposes.

The amount of reserves held at the end of the reporting period were £76,993.

Investment policy and objectives

The Society seeks only to be self-funding and any income generated is re-invested in the society to facilitate its charitable purposes.

Risk

The principal risk remains the uncertain outlook for the performing arts generally, and in particular for non-professional groups. Considerable costs are incurred in a musical theatre production even with amateur performers, and the enforced cancellation of a show owing to unforeseen circumstances such as the Covid pandemic might deplete the Society's reserves to a point where it could no longer fulfil its objectives.

Future plans

We have produced two successful musicals in the last year at the Cambridge Arts Theatre. Our plans for the 2024/2025 season will see us continue to build on the success of this year, ensuring that we continue to represent all sections of the community in our productions, whilst delivering a high standard of theatre such as you would expect to see on the West End stage.

Structure, governance and management

Cambridge Operatic Society became a Charitable Incorporated Organisation on the 16th July 2019. Cambridge Operatic Society CIO is governed by a constitution - with the Society being formed in 1910. The constitution has since been revised and amended as necessary, subject to approval by membership.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Anna Murgatroyd	Chair	Appointed 31/05/2023
	Marketing Manager	Until 31/05/2023
Mrs Sally Goldsmith	Chair	Resigned 31/05/2023
Mrs Janice Chambers	Secretary	Appointed 31/05/2023
Mr Simon Adcock	Secretary	Resigned 31/05/2023
Mrs Caroline Dyson	Treasurer	Appointed 31/05/2023
	General Member	Until 31/05/2023
Mr Sam Fuller	Business Manager	
Ms Serey Grayling	Marketing Manager	Appointed 31/05/2023
Mr Ashley Smith	General Member	Appointed 31/05/2023
Mrs Katie McGinty		Appointed 31/05/2023
Mrs Caroline Watson		Appointed 31/05/2023
Mr Lucas Elkin		Resigned 31/05/2023
Mr John Thorogood		Resigned 31/05/2023

Trustees are appointed by election at the Annual General Meeting usually held in May/June each year and open to all members of the Society.

The trustees' report was approved by the Board of Trustees.

Signed on behalf of the Trustees of Cambridge Operatic Society CIO



Mrs Janice Chambers
Secretary



Mr Sam Fuller
Business Manager

Independent Examiners Report

I report on the financial statements for the period ended 31 March 2024 which are attached.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Acts 2011 and regulations made under section 145(5)(b) of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report or the opinions I have formed.

Respective responsibilities of trustees and examiner

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It is my responsibility to:

- examine the financial statements (under section 145 of the Act);
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- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act and;

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed

Tracy Dougherty, FCA

Dated: 31/05/2024

Statement of Financial Activities

Including Income and Expenditure Account for the year ended 31st March 2024

		Unrestricted funds 2024	Unrestricted funds 2023
	Notes	£	£
Income from:			
Donations and legacies	2	443	160
Charitable activities	3	207,288	89,711
Investments	4	1,159	289
Total Income		<u>208,889</u>	<u>90,160</u>
Expenditure on:			
Charitable activities	5	208,796	83,281
Other	6	(21,489)	(8,712)
Total Expenditure		<u>187,308</u>	<u>74,569</u>
Net income/(expenditure)		<u>21,581</u>	<u>15,592</u>
Reconciliation of funds:			
Total funds brought forward		<u>55,412</u>	<u>39,820</u>
Total funds carried forward		<u>76,993</u>	<u>55,412</u>

Balance Sheet

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Current assets		443	160
Debtors	9	207,288	89,711
Cash in bank and in hand	11	1,159	289
Total current assets		<u>208,889</u>	<u>90,160</u>
Creditors: Amount falling due within one year			
Net current assets	10	208,796	83,281
Funds of the Charity			
Unrestricted Funds	12	<u>76,993</u>	<u>55,412</u>
Total Funds		<u>76,993</u>	<u>55,412</u>

- The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.
- The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
- The financial statements were approved by the Trustees on 29th April 2024.

Signed on behalf of the Trustees of Cambridge Operatic Society CIO

C. L. Dyson

Mrs Caroline Dyson
Treasurer



Mr Sam Fuller
Business Manager

Notes to the Financial Statements

1. Accounting Policies

1.1. Basis of accounting

The financial statements have been prepared in accordance with the trust's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2. Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be

maintained by the trust.

1.4. **Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt.

Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from Interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

1.5. **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised where it is more likely than not that there is a legal or constructive

obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for Liabilities are measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

1.6. **Assets**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations & Gifts	-	15
Gift Aid	443	145
	<u>443</u>	<u>160</u>

3. Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Main Charitable Activities	202,431	85,843
Other Charitable Fundraising Activities	1,569	795
Membership Fees	3,048	2,403
Show Merchandise	240	670
	<u>207,288</u>	<u>89,711</u>

4. Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest Income	1,159	1,159
	<u>1,159</u>	<u>1,159</u>

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
5. Expenditure on charitable activities		
Direct Contractor Fees	21,733	9,644
Chaperone Fees	-	-
Costume Hire	6,934	3,839
Lighting Hire	5,443	2,713
Make-up & Hair Expenses	305	109
Marketing Expenses	7,042	6,092
Orchestral Fees	8,975	1,850
Props & Consumables	753	185
Rehearsal Venue Hire	1,815	1,360
Royalties	28,056	9,657
Set Hire	8,343	5,055
Show Merchandise	1,445	438
Sound Hire	5,304	1,057
Venue Hire - Other	210	25
Theatre Hire	112,438	20,000
Rehearsal Pianists	-	1,420
Libretto Hire	-	890
Commission on revenue	-	18,947
	<u>208,796</u>	<u>83,281</u>

6. Support Costs (Other expenditure)

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Audit & Accountancy Fees	4,200	2,260
Bank Fees	51	78
General Expenses	502	605
General Society Advertising & Marketing	-	254
Insurance	1,014	1,012
Postage, Freight & Courier	61	321
Staff Training	-	-
Subscriptions	223	-
Travel - Parking	33	-
Corporation Tax	(30,313.17)	(15,000)
Fundraising costs	1,693	1,129
Printing & Stationery	262	65
IT Software and Consumables	590	565
Bad Debt	20	-
Director's Remuneration	-	-
Telephone & Internet	45	-
Travel - National	131	-
	<u>187,308</u>	<u>74,568</u>

7. Fees for the examination of accounts

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Independent Examiner Fees	<u>160</u>	<u>160</u>

8. Employees

The average number of employees during the year was:

	2024	2023
Total	=	=

There were no employees whose annual remuneration was more than £60,000.

9. Debtors and prepayments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trade Debtors	240	160
Prepayments & Accrued Income	135,078	18,661
	<u>135,318</u>	<u>18,821</u>

10. Creditors and accruals

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trade Creditors	410	-
Accruals & Deferred Income	87,743	3,940
	<u>88,153</u>	<u>3,940</u>

11. Cash at bank and in hand

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Short Term Deposits	25,297	33,169
Cash at bank and in hand	4,922	7,362
	<u>30,219</u>	<u>40,531</u>

12. Charity funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	55,412	208,889	187,308	76,993

13. Transactions with Trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity during this period.

The following Trustee expenses have been incurred:

Type of expenses reimbursed	This Year £	Last Year £
Travel	-	20
Accommodation	-	-
Subsistence (Other)	1,013	-
The number of trustees reimbursed for expenses or who had expenses paid by the charity	3	1

There have been no related party transactions in the reporting period.

CAMBRIDGE OPERATIC SOCIETY

England & Wales - Charity number 1184439

Accounts



Trustees' Annual Report for the period

From **01/04/2022** Period start date To **31/03/2023** Period end date

Charity name: **Cambridge Operatic Society CIO**

Charity registration number: **1184439**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the Society is to educate the public in the dramatic arts, to further the development and further such charitable institutions and charitable purposes as the Committee/Trustees shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main focus of the Society would be a professionally directed production of a standard operatic or musical theatre work, using the talents of our membership on stage and associated groups, mainly also non-professional, in the orchestra and backstage. This might be supplemented with a smaller-scale performance at another time of year, or with other events aimed to develop our members' performance skills or theatrical interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that our Trustees have had regard to the guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
		Membership of the Society is by annual subscription. Normally, members taking a

Contribution made by volunteers	Para 1.38	<p>performing role in a show are asked to pay a higher rate, in order to make a contribution towards the costs of putting on a production. Non-performing members are only asked to pay a nominal fee.</p> <p>The Society is managed by a Committee (Trustees) made up of volunteer members who devote their time and energy to ensuring the Society is able to function and carry out the activities for which it exists.</p>
Other		Any surplus funds that are not likely to be required to fund immediate activities are invested in a higher interest deposit account to earn income for the Society purely in relation to its Charitable purposes and related activities

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Society's first Masterclass series was held and helped to attract new members who went on to join the company for '<i>Priscilla, Queen of the Desert – The Musical</i>'. We were fortunate to enlist several musical theatre professionals as Masterclass leaders; Chris Cuming, Jennifer Edmonds, Emma Olley and Mark Turnbull.</p> <p><i>'Priscilla, Queen of the Desert – The Musical'</i> was selected to be our main 2022 production at the Cambridge Arts Theatre and provided an opportunity to increase not only the diversity of our shows but of the cast, crew and musicians involved.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the accounting period, the Society had total net assets of £55,634
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees aim to hold sufficient general reserves to enable them both to cover any losses on performances and to enable them to undertake future productions. The Trustees consider that the charity's reserves as at 31 st March 2023 were sufficient for these purposes.
Amount of reserves held	Para 1.22	£ 55,412
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The society's main income this year was generated through ticket sales for the production of "Priscilla Queen of The Desert – The Musical" in addition to membership fees and a theatre tax relief rebate from HMRC.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The Society seeks only to be self-funding and any income generated is re-invested in the society to facilitate its charitable purposes.
A description of the principal risks facing the charity	Para 1.46	The principal risk remains the uncertain outlook for the performing arts generally, and in particular for non-professional groups. Considerable costs are incurred in a musical theatre production even with amateur performers, and cancellation of a show owing to a Covid outbreak might

		deplete the Society's reserves to a point where it could no longer fulfil its objectives.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution – Society formed in 1910 – Constitution since revised and amended as necessary, subject to approval by membership.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association consisting of approximately 50 members by annual subscription. Became a Charitable Incorporated Organisation on the 16 th July 2019
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by election at the Annual General Meeting held in May/June each year.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Cambridge Operatic Society ceased to be a member of NODA (National Operatic and Dramatic Association) at the end of the 2022 Tax Year.
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Cambridge Operatic Society CIO
Other name the charity uses	CaOS
Registered charity number	1184439
Charity's principal address	42 Churchill Avenue Newmarket Suffolk CB8 0BU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sally Goldsmith	Chair	25/06/2020 -	
2	Anna Fisher	Marketing Manager	16/07/2019 -	
3	Sam Fuller	Business Manager Business Manager & Treasurer	25/06/2020 – 31/05/2022 01/06/2022 -	
4	William Hale	Treasurer	25/06/2020 - 31/05/2022	
5	Simon Adcock	Secretary	25/06/2020 -	
6	John Thorogood	Trustee	16/07/2019 -	
7	Lucas Elkin	Trustee	25/06/2020 -	
8	Caroline Dyson	Trustee	01/06/2022 -	
9	Fiona Howe	Trustee	01/06/2021 – 31/05/2022	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	TJM Dougherty Ltd	7 The Coppice, Great Barton, Bury St Edmunds Suffolk, IP31 2TT
Tax Advice	Creative Tax Reliefs Ltd	Arena, Suite F14a, Arena Approach, Horwich, Bolton BL6 6LB

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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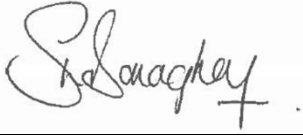

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SALLY GOLDSMITH	SAM FULLER
Position (eg Secretary, Chair, etc)	CHAIR	BUSINESS MANAGER
Date	31 st May 2023	31 st May 2023

CAMBRIDGE OPERATIC SOCIETY CIO**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the period ended 31 March 2023 which are attached.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Acts 2011 and regulations made under section 145(5)(b) of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report or the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for the year (under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act and;
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *TJM Dougherty*

Dated: 16 May 2023

Tracy Dougherty, FCA



CAMBRIDGE OPERATIC SOCIETY		1184439	
Annual accounts for the period			
Period start date	01/04/2022	To	Period end date 31/03/2023



Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	160	-	-	160	509
Charitable activities	S02	89,711	-	-	89,711	2,361
Other trading activities	S03	-	-	-	-	-
Investments	S04	289	-	-	289	295
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	90,160	-	-	90,160	3,165
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	83,281	-	-	83,281	3685
Separate material item of expense	S10	-	-	-	-	-
Other	S11	(8,712)	-	-	(8,712)	-
Total	S12	74,568	-	-	74,568	3,685
Net income/(expenditure) before investment gains/(losses)						
	S13	15,592	-	-	15,592	(521)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	15,592	-	-	15,592	(521)
Extraordinary items						
	S16	-	-	-	-	-
Transfers between funds						
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	15,592	-	-	15,592	(521)
Reconciliation of funds:						
Total funds brought forward	S21	39,820	-	-	39,820	40,341
Total funds carried forward	S22	55,412	-	-	55,412	39,820

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	18,821	-	-	18,821	13,012
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	40,531	-	-	40,531	30,417
Total current assets		B10	59,352	-	-	59,352	43,428
Creditors: amounts falling due within one year		B11	2,715	-	-	2,715	3,608
Net current assets/(liabilities)		B12	56,637	-	-	56,637	39,820
Total assets less current liabilities		B13	56,637	-	-	56,637	39,820
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	56,637	-	-	56,637	39,820
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	55,412	-	-	55,412	39,820
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	55,412	-	-	55,412	39,820

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
 SL Goldsmith (May 18, 2023 12:26 GMT+1)	Sally Goldsmith	18/05/2023
	Sam Fuller	18/05/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Accounts now prepared on an accruals basis rather than cash
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	15	-	-	15	93
	Gift Aid	145	-	-	145	416
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	160	-	-	160	509
Charitable activities:		-	-	-	-	-
	Main Charitable Activities	85,843	-	-	85,843	-
	Other Charitable Fundraising Activities	795	-	-	795	1,671
	Membership Fees	2,403	-	-	2,403	689
	Show Merchandise	670	-	-	670	-
	Total	89,711	-	-	89,711	2,360
Income from investments:	Interest income	289	-	-	289	295
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	289	-	-	289	295
TOTAL INCOME		90,160	-	-	90,160	3,164

Section C

Notes to the accounts

(cont)

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Direct Contractor Fees	9,644	-	-	9,644	660	-	-	660
Chaperone Fees	-	-	-	-	-	-	-	-
Costume Hire	3,839	-	-	3,839	-	-	-	-
Lighting Hire	2,713	-	-	2,713	-	-	-	-
Make-up & Hair Expenses	109	-	-	109	-	-	-	-
Marketing Expenses	6,092	-	-	6,092	-	-	-	-
Orchestral Fees	1,850	-	-	1,850	-	-	-	-
Props & Consumables	185	-	-	185	-	-	-	-
Rehearsal Venue Hire	1,360	-	-	1,360	450	-	-	450
Royalties	9,657	-	-	9,657	-	-	-	-
Set Hire	5,055	-	-	5,055	-	-	-	-
Show Merchandise	438	-	-	438	-	-	-	-
Sound Hire	1,057	-	-	1,057	-	-	-	-
Venue Hire - Other	25	-	-	25	-	-	-	-
Theatre Hire	20,000	-	-	20,000	-	-	-	-
Rehearsal Pianists	1,420	-	-	1,420	-	-	-	-
Libretto Hire	890	-	-	890	-	-	-	-
Commission on revenue	18,947	-	-	18,947	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	83,281	-	-	83,281	1,110	-	-	1,110
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Audit & Accountancy Fees	2,260	-	-	2,260	100	-	-	100
Bank Fees	78	-	-	78	125	-	-	125
General Expenses	605	-	-	605	392	-	-	392
General Society Advertising & Marketing	254	-	-	254	-	-	-	-
Insurance	1,012	-	-	1,012	1,022	-	-	1,022
Postage, Freight & Courier	321	-	-	321	-	-	-	-
Staff Training	-	-	-	-	310	-	-	310
Subscriptions	-	-	-	-	-	-	-	-
Travel - Parking	-	-	-	-	-	-	-	-
Corporation Tax	- 15,000	-	-	(15,000)	-	-	-	-
Fundraising costs	1,129	-	-	1,129	-	-	-	-
Printing & Stationery	65	-	-	65	3	-	-	3
IT Software and Consumables	565	-	-	565	623	-	-	623
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	(8,712)	-	-	(8,712)	2,575	-	-	2,575
TOTAL EXPENDITURE	74,568	-	-	74,568	3,685	-	-	3,685

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
160	110

Section C **Notes to the accounts** **(cont)**

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
160	210.0
18,661	12,802
-	-
18,821	13,012

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total -	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	1,018	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,715	2,590	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	2,715	3,608	-	-

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Main Assets (Cash)	UR	Assets for meeting society objectives & purpose	39,820	90,160	- 74,568	-	-	55,412
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	39,820	90,160	- 74,568	-	-	55,412

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Lucas Elkin	Society Constitution of 1/7/2019	750	-	-	-	750
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Musical Director's fee for 2022 production

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	20	7
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	20	7

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--








CC17 CaOS Accruals Pack FYE2023 FINAL

Final Audit Report

2023-05-18

Created:	2023-05-18
By:	Sam Fuller (samfuller@me.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeYnzc5XYCQfx-mkqbalxx86_tf8fSNNX

"CC17 CaOS Accruals Pack FYE2023 FINAL" History

-  Document created by Sam Fuller (samfuller@me.com)
2023-05-18 - 9:22:05 AM GMT- IP address: 82.129.112.252
-  Document e-signed by Sam Fuller (samfuller@me.com)
Signature Date: 2023-05-18 - 9:23:51 AM GMT - Time Source: server- IP address: 82.129.112.252
-  Document emailed to slgoldsmith22@hotmail.com for signature
2023-05-18 - 9:23:52 AM GMT
-  Email viewed by slgoldsmith22@hotmail.com
2023-05-18 - 11:21:53 AM GMT- IP address: 37.152.216.138
-  Signer slgoldsmith22@hotmail.com entered name at signing as SL Goldsmith
2023-05-18 - 11:26:55 AM GMT- IP address: 37.152.216.138
-  Document e-signed by SL Goldsmith (slgoldsmith22@hotmail.com)
Signature Date: 2023-05-18 - 11:26:57 AM GMT - Time Source: server- IP address: 37.152.216.138
-  Agreement completed.
2023-05-18 - 11:26:57 AM GMT



Trustees' Annual Report for the period

From **01/04/2022** Period start date To **31/03/2023** Period end date

Charity name: **Cambridge Operatic Society CIO**

Charity registration number: **1184439**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the Society is to educate the public in the dramatic arts, to further the development and further such charitable institutions and charitable purposes as the Committee/Trustees shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main focus of the Society would be a professionally directed production of a standard operatic or musical theatre work, using the talents of our membership on stage and associated groups, mainly also non-professional, in the orchestra and backstage. This might be supplemented with a smaller-scale performance at another time of year, or with other events aimed to develop our members' performance skills or theatrical interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that our Trustees have had regard to the guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
		Membership of the Society is by annual subscription. Normally, members taking a

Contribution made by volunteers	Para 1.38	<p>performing role in a show are asked to pay a higher rate, in order to make a contribution towards the costs of putting on a production. Non-performing members are only asked to pay a nominal fee.</p> <p>The Society is managed by a Committee (Trustees) made up of volunteer members who devote their time and energy to ensuring the Society is able to function and carry out the activities for which it exists.</p>
Other		Any surplus funds that are not likely to be required to fund immediate activities are invested in a higher interest deposit account to earn income for the Society purely in relation to its Charitable purposes and related activities

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Society's first Masterclass series was held and helped to attract new members who went on to join the company for '<i>Priscilla, Queen of the Desert – The Musical</i>'. We were fortunate to enlist several musical theatre professionals as Masterclass leaders; Chris Cuming, Jennifer Edmonds, Emma Olley and Mark Turnbull.</p> <p><i>'Priscilla, Queen of the Desert – The Musical'</i> was selected to be our main 2022 production at the Cambridge Arts Theatre and provided an opportunity to increase not only the diversity of our shows but of the cast, crew and musicians involved.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the accounting period, the Society had total net assets of £55,634
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees aim to hold sufficient general reserves to enable them both to cover any losses on performances and to enable them to undertake future productions. The Trustees consider that the charity's reserves as at 31 st March 2023 were sufficient for these purposes.
Amount of reserves held	Para 1.22	£ 55,412
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The societies main income this year was generated through ticket sales for the production of "Priscilla Queen of The Desert – The Musical" in addition to membership fees and a theatre tax relief rebate from HMRC.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The Society seeks only to be self-funding and any income generated is re-invested in the society to facilitate its charitable purposes.
A description of the principal risks facing the charity	Para 1.46	The principal risk remains the uncertain outlook for the performing arts generally, and in particular for non-professional groups. Considerable costs are incurred in a musical theatre production even with amateur performers, and cancellation of a show owing to a Covid outbreak might

		deplete the Society's reserves to a point where it could no longer fulfil its objectives.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution – Society formed in 1910 – Constitution since revised and amended as necessary, subject to approval by membership.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association consisting of approximately 50 members by annual subscription. Became a Charitable Incorporated Organisation on the 16 th July 2019
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by election at the Annual General Meeting held in May/June each year.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Cambridge Operatic Society ceased to be a member of NODA (National Operatic and Dramatic Association) at the end of the 2022 Tax Year.
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Cambridge Operatic Society CIO
Other name the charity uses	CaOS
Registered charity number	1184439
Charity's principal address	42 Churchill Avenue Newmarket Suffolk CB8 0BU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sally Goldsmith	Chair	25/06/2020 -	
2	Anna Fisher	Marketing Manager	16/07/2019 -	
3	Sam Fuller	Business Manager Business Manager & Treasurer	25/06/2020 – 31/05/2022 01/06/2022 -	
4	William Hale	Treasurer	25/06/2020 - 31/05/2022	
5	Simon Adcock	Secretary	25/06/2020 -	
6	John Thorogood	Trustee	16/07/2019 -	
7	Lucas Elkin	Trustee	25/06/2020 -	
8	Caroline Dyson	Trustee	01/06/2022 -	
9	Fiona Howe	Trustee	01/06/2021 – 31/05/2022	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	TJM Dougherty Ltd	7 The Coppice, Great Barton, Bury St Edmunds Suffolk, IP31 2TT
Tax Advice	Creative Tax Reliefs Ltd	Arena, Suite F14a, Arena Approach, Horwich, Bolton BL6 6LB

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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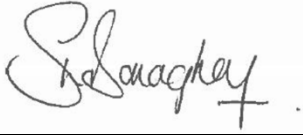

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SALLY GOLDSMITH	SAM FULLER
Position (eg Secretary, Chair, etc)	CHAIR	BUSINESS MANAGER
Date	31 st May 2023	31 st May 2023

CAMBRIDGE OPERATIC SOCIETY CIO**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements for the period ended 31 March 2023 which are attached.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Acts 2011 and regulations made under section 145(5)(b) of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report or the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for the year (under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act and;
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *TJM Dougherty*

Dated: 16 May 2023

Tracy Dougherty, FCA

CAMBRIDGE OPERATIC SOCIETY

England & Wales - Charity number 1184439

Accounts



Trustees' Annual Report for the period

From **01/04/2021** Period start date To **31/03/2022** Period end date

Charity name: **Cambridge Operatic Society CIO**

Charity registration number: **1184439**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the Society is to educate the public in the dramatic arts, to further the development and further such charitable institutions and charitable purposes as the Committee/Trustees shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main focus of the Society would be a professionally directed production of a standard operatic or musical theatre work, using the talents of our membership on stage and associated groups, mainly also non-professional, in the orchestra and backstage. This might be supplemented with a smaller-scale performance at another time of year, or with other events aimed to develop our members' performance skills or theatrical interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that our Trustees have had regard to the guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
		Membership of the Society is by annual subscription. Normally, members taking a

Contribution made by volunteers	Para 1.38	<p>performing role in a show are asked to pay a higher rate, in order to make a contribution towards the costs of putting on a production. Non-performing members are only asked to pay a nominal fee.</p> <p>The Society is managed by a Committee (Trustees) made up of volunteer members who devote their time and energy to ensuring the Society is able to function and carry out the activities for which it exists.</p>
Other		Any surplus funds that are not likely to be required to fund immediate activities are invested in a higher interest deposit account to earn income for the Society purely in relation to its Charitable purposes and related activities

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Society's first Masterclass series was held and helped to attract new members who went on to join the company for '<i>Priscilla, Queen of the Desert – The Musical</i>'. We were fortunate to enlist several musical theatre professionals as Masterclass leaders; Chris Cuming, Jennifer Edmonds, Emma Olley and Mark Turnbull.</p> <p><i>'Priscilla, Queen of the Desert – The Musical'</i> was selected to be our main 2022 production at the Cambridge Arts Theatre and provided an opportunity to increase not only the diversity of our shows but of the cast, crew and musicians involved.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the accounting period, the Society had total net assets of £39,810
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees aim to hold sufficient general reserves to enable them both to cover any losses on performances and to enable them to undertake future productions. The Trustees consider that the charity's reserves as at 31 st March 2022 were sufficient for these purposes.
Amount of reserves held	Para 1.22	£ 39,810
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The Society's income would normally be generated mainly through ticket sales, plus a percentage generated through membership subscription. As the production income and expenses for Priscilla Queen of the Desert were carried forward to the 2023 financial year, this year membership subscription formed the main element of the Society's income, in addition to the fundraising income generated through the Masterclass series.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The Society seeks only to be self-funding and any income generated is re-invested in the society to facilitate its charitable purposes.
		The principal risk remains the uncertain outlook for the performing arts generally,

A description of the principal risks facing the charity	Para 1.46	and in particular for non-professional groups. Considerable costs are incurred in a musical theatre production even with amateur performers, and cancellation of a show owing to a Covid outbreak might deplete the Society's reserves to a point where it could no longer fulfil its objectives.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution – Society formed in 1910 – Constitution since revised and amended as necessary, subject to approval by membership.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association consisting of approximately 50 members by annual subscription. Became a Charitable Incorporated Organisation on the 16 th July 2019
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by election at the Annual General Meeting held in May/June each year.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Cambridge Operatic Society ceased to be a member of NODA (National Operatic and Dramatic Association) at the end of the reporting period.
Relationship with any related parties	Para 1.51	

Other		
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Reference and Administrative details

Charity name	Cambridge Operatic Society CIO
Other name the charity uses	CaOS
Registered charity number	1184439
Charity's principal address	42 Churchill Avenue Newmarket Suffolk CB8 0BU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sally Goldsmith	Chair	25/06/2020 -	
2	Anna Fisher	Marketing Manager	16/07/2019 -	
3	Sam Fuller	Business Manager	25/06/2020 -	
4	William Hale	Treasurer	25/06/2020 -	
5	Simon Adcock	Secretary	25/06/2020 -	
6	John Thorogood	Trustee	16/07/2019 -	
7	Lucas Elkin	Trustee	25/06/2020 -	
8	Caroline Dyson	Trustee		
9	Fiona Howe	Trustee		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	TJM Dougherty Ltd	7 The Coppice, Great Barton, Bury St Edmunds Suffolk, IP31 2TT

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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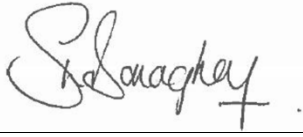

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SALLY GOLDSMITH	SAM FULLER
Position (eg Secretary, Chair, etc)	CHAIR	BUSINESS MANAGER
Date	31 st AUGUST 2022	31 st AUGUST 2022



CAMBRIDGE OPERATIC SOCIETY		1184439	
Annual accounts for the period			
Period start date	01/04/2021	To	Period end date 31/03/2022



Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	509	-	-	509	767
Charitable activities	S02	2,361	-	-	2,361	540
Other trading activities	S03	-	-	-	-	-
Investments	S04	295	-	-	295	54
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	3,164	-	-	3,164	1,362
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	1,110	-	-	1,110	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	2,575	-	-	2,575	(4,051)
Total	S12	3,685	-	-	3,685	(4,051)
Net income/(expenditure) before investment gains/(losses)						
	S13	(521)	-	-	(521)	5,413
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(521)	-	-	(521)	5,413
Extraordinary items						
	S16	-	-	-	-	-
Transfers between funds						
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(521)	-	-	(521)	5,413
Reconciliation of funds:						
Total funds brought forward	S21	40,342	-	-	40,342	34,929
Total funds carried forward	S22	39,821	-	-	39,821	40,342

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	13,077	-	-	13,077	1,000
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	34,377	-	-	34,377	39,442
Total current assets		B10	47,453	-	-	47,453	40,442
Creditors: amounts falling due within one year	(Note 20)	B11	7,633	-	-	7,633	100
Net current assets/(liabilities)		B12	39,820	-	-	39,820	40,342
Total assets less current liabilities		B13	39,820	-	-	39,820	40,342
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	39,820	-	-	39,820	40,342
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	39,821	-	-	39,821	40,342
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	39,821	-	-	39,821	40,342

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SALLY DONAGHEY	31-AUG-22
	SAM FULLER	31-AUG-22

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Accounts now prepared on an accruals basis rather than cash
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

are recognised as income earned from the provision of goods and services as income from charitable activities.

		✓
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Yes No N/a

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

		✓
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Yes No N/a

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

		✓
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2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes No N/a

✓		
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Yes No N/a

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

		✓
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Yes No N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

		✓
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Yes No N/a

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

		✓
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Yes No N/a

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

		✓
--	--	---

Yes No N/a

Redundancy cost

The charity made no redundancy payments during the reporting period.

		✓
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Yes No N/a

Deferred income

No material item of deferred income has been included in the accounts.

		✓
--	--	---

Yes No N/a

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

✓		
---	--	--

Yes No N/a

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

✓		
---	--	--

Yes No N/a

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

✓		
---	--	--

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

--

They are valued at cost.

Yes No N/a

		✓
--	--	---

Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes No N/a

		✓
--	--	---

Yes No N/a

They are valued at cost.

		✓
--	--	---

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes No N/a

		✓
--	--	---

Yes No N/a

They are valued at cost.

		✓
--	--	---

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

		✓
--	--	---

Yes No N/a

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

		✓
--	--	---

Yes No N/a

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

		✓
--	--	---

Yes No N/a

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

		✓
--	--	---

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
--	--	---

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	93	-	-	93	-
	Gift Aid	416	-	-	416	767
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	509	-	-	509	767
Charitable activities:		-	-	-	-	-
	Main Charitable Activities	-	-	-	-	-
	Other Charitable Fundraising Activities	1,671	-	-	1,671	221
	Membership Fees	690	-	-	690	319
	Show Merchandise	-	-	-	-	-
	Total	2,361	-	-	2,361	540
Income from investments:	Interest income	295	-	-	295	54
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	295	-	-	295	54
TOTAL INCOME		3,164	-	-	3,164	1,361

Section C

Notes to the accounts

(cont)

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Direct Contractor Fees	660	-	-	660	-	-	-	-
Chaperone Fees	-	-	-	-	-	-	-	-
Costume Hire	-	-	-	-	-	-	-	-
Lighting Hire	-	-	-	-	-	-	-	-
Make-up & Hair Expenses	-	-	-	-	-	-	-	-
Marketing Expenses	-	-	-	-	-	-	-	-
Orchestral Fees	-	-	-	-	-	-	-	-
Props & Consumables	-	-	-	-	-	-	-	-
Rehearsal Venue Hire	450	-	-	450	-	-	-	-
Royalties	-	-	-	-	-	-	-	-
Set Hire	-	-	-	-	-	-	-	-
Show Merchandise	-	-	-	-	-	-	-	-
Sound Hire	-	-	-	-	-	-	-	-
Venue Hire - Other	-	-	-	-	-	-	-	-
Theatre Hire	-	-	-	-	-	-	-	-
Rehearsal Pianists	-	-	-	-	-	-	-	-
Libretto Hire	-	-	-	-	-	-	-	-
Commission on revenue	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	1,110	-	-	1,110	-	-	-	-
Other								
Audit & Accountancy Fees	100	-	-	100	1,000	-	-	1,000
Bank Fees	125	-	-	125	59	-	-	59
General Expenses	392	-	-	392	167	-	-	167
General Society Advertising & Marketing	-	-	-	-	23	-	-	23
Insurance	1,022	-	-	1,022	801	-	-	801
Postage, Freight & Courier	-	-	-	-	8	-	-	8
Staff Training	310	-	-	310	-	-	-	-
Subscriptions	-	-	-	-	76	-	-	76
Travel - Parking	-	-	-	-	7	-	-	7
Corporation Tax	-	-	-	-	(6,359)	-	-	(6,359)
Fundraising costs	-	-	-	-	-	-	-	-
Printing & Stationery	3	-	-	3	-	-	-	-
IT Software and Consumables	623	-	-	623	169	-	-	169
Total other expenditure	2,575	-	-	2,575	(4,051)	-	-	(4,051)
TOTAL EXPENDITURE	3,685	-	-	3,685	(4,051)	-	-	(4,051)

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
100	100

Section C **Notes to the accounts** **(cont)**

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
275	-
12,802	1,000
-	-
13,077	1,000

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C **Notes to the accounts** **(cont)**

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	4,978		-	-
Accruals and deferred income	2,655	100	-	-
Total	7,633	100	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
13,066	34,898
21,311	4,544
-	-
34,377	39,442

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Lucas Elkin	Society Constitution of 1/7/2019	750	-	-	-	750
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Musical Director's fee for 2022 production

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) **FALSE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	20	7
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	20	7

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity **1**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

CAMBRIDGE OPERATIC SOCIETY

England & Wales - Charity number 1184439

Accounts



Trustees' Annual Report for the period

From 01/04/2020 Period start date To 31/03/2021 Period end date

Charity name: Cambridge Operatic Society CIO

Charity registration number: 1184439

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the Society is to educate the public in the dramatic arts, to further the development and further such charitable institutions and charitable purposes as the Committee/Trustees shall from time to time determine.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In a normal year the main focus of the Society would be a professionally directed production of a standard operatic or musical theatre work, using the talents of our membership on stage and associated groups, mainly also non-professional, in the orchestra and backstage. This might be supplemented with a smaller-scale performance at another time of year, or with other events aimed to develop our members' performance skills or theatrical interests.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that our Trustees have had regard to the guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	<p>Membership of the Society is by annual subscription. Normally, members taking a performing role in a show are asked to pay a higher rate, in order to make a contribution towards the costs of putting on a production. Non-performing members are only asked to pay a nominal fee.</p> <p>The Society is managed by a Committee (Trustees) made up of volunteer members who devote their time and energy to ensuring the Society is able to function and carry out the activities for which it exists.</p>
Other		Any surplus funds that are not likely to be required to fund immediate activities are invested in a higher interest deposit account to earn income for the Society purely in relation to its Charitable purposes and related activities

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The activities of the Society were much curtailed as a result of the pandemic this year. Our usual theatrical production in early January was not feasible owing to Government restrictions on amateur musical activity. Instead we maintained contact with our membership through a number of online events which could be mounted for the modest cost of a Zoom subscription, and scheduled a series of masterclasses with theatre professionals to take place in summer 2021.</p> <p>Monthly committee/trustee meetings continued to be undertaken online and good governance maintained throughout.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the accounting period, the Society had total net assets of £39,342.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Trustees aim to hold sufficient general reserves to enable them both to cover any losses on performances and to enable them to undertake future productions. The Trustees consider that the charity's reserves as at 31 st March 2021 were sufficient for these purposes.
Amount of reserves held	Para 1.22	£ 39,342
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The Society's income would normally be generated mainly through ticket sales, plus a percentage generated through membership subscription. In the absence of a show this year membership subscription formed the main element of the Society's income, supplemented by a claim for Gift Aid on subscriptions for the past five years, and one for Theatre Tax Relief on the 2020 production.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The Society seeks only to be self-funding and any income generated is re-invested in the society to facilitate its charitable purposes.

A description of the principal risks facing the charity	Para 1.46	The principal risk remains the uncertain outlook for the performing arts generally, and in particular for non-professional groups. Considerable costs are incurred in a musical theatre production even with amateur performers, and cancellation of a show owing to a Covid outbreak might deplete the Society's reserves to a point where it could no longer fulfil its objectives.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution – Society formed in 1910 – Constitution since revised and amended as necessary, subject to approval by membership.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association consisting of approximately 50 members by annual subscription. Became a Charitable Incorporated Organisation on the 16 th July 2019
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by election at the Annual General Meeting held in May/June each year.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Cambridge Operatic Society is a member of NODA (National Operatic and Dramatic Association) and is specifically affiliated to NODA East.
Relationship with any related parties	Para 1.51	

Other		

Reference and Administrative details

Charity name	Cambridge Operatic Society CIO
Other name the charity uses	CaOS
Registered charity number	1184439
Charity's principal address	42 Churchill Avenue Newmarket Suffolk CB8 0BU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sally Goldsmith	Chair	25/06/2020 -	
2	Steven Doke	Marketing Manager	25/06/2020 -	
4	Mark Syddall	Trustee	16/07/2019 -	
5	Anna Fisher	Trustee	16/07/2019 -	
6	Sally Goldsmith	Chair	25/06/2020 -	
7	Sam Fuller	Business Manager	25/06/2020 -	
8	William Hale	Treasurer	25/06/2020 -	
9	Simon Adcock	Secretary	25/06/2020 -	
10	John Thorogood	Trustee	16/07/2019 -	
11	Lucas Elkin	Trustee	25/06/2020 -	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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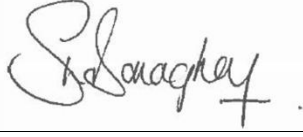

Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SALLY GOLDSMITH	SAM FULLER
Position (eg Secretary, Chair, etc)	CHAIR	BUSINESS MANAGER
Date		21/01/2021



CAMBRIDGE OPERATIC SOCIETY		1184439	
Annual accounts for the period			
Period start date	01/04/2020	To	Period end date
			31/03/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	767	-	-	767	-
Charitable activities	S02	540	-	-	540	91,994
Other trading activities	S03	-	-	-	-	-
Investments	S04	54	-	-	54	25
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	1,362	-	-	1,362	92,019
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	-	-	-	-	91,271
Separate material item of expense	S10	-	-	-	-	-
Other	S11	(4,051)	-	-	(4,051)	1,441
Total	S12	(4,051)	-	-	(4,051)	92,712
Net income/(expenditure) before investment gains/(losses)						
	S13	5,413	-	-	5,413	(693)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	5,413	-	-	5,413	(693)
Extraordinary items						
	S16	-	-	-	-	-
Transfers between funds						
	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	5,413	-	-	5,413	(693)
Reconciliation of funds:						
Total funds brought forward	S21	34,929	-	-	34,929	35,622
Total funds carried forward	S22	40,342	-	-	40,342	34,929

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,000	-	-	1,000	90,574
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	39,442	-	-	39,442	14,636
Total current assets		B10	40,442	-	-	40,442	105,210
Creditors: amounts falling due within one year							
	(Note 20)	B11	100	-	-	100	70,282
Net current assets/(liabilities)		B12	40,342	-	-	40,342	34,928
Total assets less current liabilities		B13	40,342	-	-	40,342	34,928
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	40,342	-	-	40,342	34,928
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	40,342	-	-	40,342	34,929
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	40,342	-	-	40,342	34,929

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*
No* * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Accounts now prepared on an accruals basis rather than cash
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	767	-	-	767	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	767	-	-	767	-
Charitable activities:		-	-	-	-	-
	Main Charitable Activities	-	-	-	-	89,060
	Other Charitable Fundraising Activities	221	-	-	221	399
	Membership Fees	319	-	-	319	2,485
	Show Merchandise	-	-	-	-	50
	Total	540	-	-	540	91,994
Income from investments:	Interest income	54	-	-	54	25
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	54	-	-	54	25
TOTAL INCOME		1,362	-	-	1,362	92,019

Section C

Notes to the accounts

(cont)

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Direct Contractor Fees	-	-	-	-	9,205	-	-	9,205
Chaperone Fees	-	-	-	-	538	-	-	538
Costume Hire	-	-	-	-	3,388	-	-	3,388
Lighting Hire	-	-	-	-	1,690	-	-	1,690
Make-up & Hair Expenses	-	-	-	-	266	-	-	266
Marketing Expenses	-	-	-	-	4,098	-	-	4,098
Orchestral Fees	-	-	-	-	5,130	-	-	5,130
Props & Consumables	-	-	-	-	118	-	-	118
Rehearsal Venue Hire	-	-	-	-	1,614	-	-	1,614
Royalties	-	-	-	-	10,915	-	-	10,915
Set Hire	-	-	-	-	4,374	-	-	4,374
Show Merchandise	-	-	-	-	286	-	-	286
Sound Hire	-	-	-	-	1,085	-	-	1,085
Venue Hire - Other	-	-	-	-	135	-	-	135
Theatre Hire	-	-	-	-	20,000	-	-	20,000
Rehearsal Pianists	-	-	-	-	-	-	-	-
Libretto Hire	-	-	-	-	754	-	-	754
Commission on revenue	-	-	-	-	27,673	-	-	27,673
Total expenditure on charitable activities	-	-	-	-	91,270	-	-	91,270
Other								
Audit & Accountancy Fees	1,000	-	-	1,000	100	-	-	100
Bank Fees	59	-	-	59	60	-	-	60
Corporation Tax	(6,359)	-	-	(6,359)	-	-	-	-
General Expenses	167	-	-	167	143	-	-	143
General Society Advertising &	23	-	-	23	33	-	-	33
Insurance	801	-	-	801	801	-	-	801
IT Software and Consumables	169	-	-	169	-	-	-	-
Postage, Freight &	8	-	-	8	-	-	-	-
Printing & Stationery	-	-	-	-	-	-	-	-
Staff Training	-	-	-	-	70	-	-	70
Subscriptions	76	-	-	76	235	-	-	235
Travel - Parking	7	-	-	7	-	-	-	-
Total other expenditure	(4,051)	-	-	(4,051)	1,441	-	-	1,441
TOTAL EXPENDITURE	(4,051)	-	-	(4,051)	92,712	-	-	92,712

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
100	100

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
	1,514
1,000	89,060
-	-
1,000	90,574.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors		61	-	-
Accruals and deferred income	100	70,221	-	-
Total	100	70,282	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
34,898	-
4,544	14,636
-	-
39,442	14,636

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Main Assets (Cash)	UR	Assets for meeting society objectives & purpose	34,929	1,362	4,051	-	-	40,342
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			34,929	1,362	4,051	-	-	40,342

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) **FALSE**

Type of expenses reimbursed	This year	Last year
	£	£
Travel	7	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	7	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity **1**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year
There have been no related party transactions in the reporting period (True or False) **TRUE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.