

# DARLINGTONOS (CIO)

England & Wales · Charity number 1190486

## Details

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**Other names** DARLINGTON OPERATIC SOCIETY

**Status** Registered

**Legal form** CIO

**Registered** 2020-07-21

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

## Contact

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**Address** 20 The Fairway  
Darlington  
20 The Fairway  
DL1 1ES

**Phone** 07970917532

**Email** [secretary@darlingtonoperaticsociety.org.uk](mailto:secretary@darlingtonoperaticsociety.org.uk)

**Website** [www.darlingtonoperaticsociety.org.uk](http://www.darlingtonoperaticsociety.org.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS:TO EDUCATE THE PUBLIC IN THE MUSICAL AND DRAMATIC ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS, IN PARTICULAR BY PROVIDING TRAINING IN THE SKILLS ASSOCIATED WITH ARTISTIC PRACTICE AND STAGING ARTISTIC PERFORMANCES, PLAYS, DRAMAS, COMEDIES, OPERAS, OPERETTAS AND OTHER DRAMATIC AND OPERATIC WORKS.

**Activities:** To educate the public in the musical and dramatic arts and to further the development of public appreciation and taste in the said arts, in particular by providing training in the skills associated with artistic practice and staging artistic performances, plays, dramas, comedies, operas, operettas and other dramatic and operatic works.

## Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Darlington
- Durham
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£287,366	£294,377	-	-
2023-12-31	£284,909	£283,284	-	-
2022-12-31	£284,909	£283,284	-	-
2021-12-31	£281,918	£157,523	-	-

## Trustees

Name	Role	Appointed
BRIAN ANDREW MYERS		2010-03-13
Edward Oliver Taylor-Jones		2023-03-31
GRAEME HALL		2000-03-01
JULIAN MICHAEL COUND		2020-06-13
Linda Joan Sams		2020-05-07
Lucy Kate Adams		2023-03-31
Richard Hamilton-Leighton		2024-07-01
Safah Mahmoud Sami Joumah Alazzawi		2026-04-06
Sarah Elizabeth Singleton		1994-01-01

**DARLINGTONOS (CIO)**

England & Wales - Charity number 1190486

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# Accounts

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REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024  
FOR  
DARLINGTON OS

CPT  
Chartered Certified Accountants  
Evolve Business Centre  
Cygnet Way  
Houghton Le Spring  
Tyne and Wear  
DH4 5QY

DARLINGTON OS

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for the Year Ended 31st December 2024

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## DARLINGTON OS

### REPORT OF THE TRUSTEES for the Year Ended 31st December 2024

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Rules and Constitution of the Society state that the object of the Society is 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 purposes as the Committee shall from time to time determine); and in furtherance of this object but not otherwise the Society through its management Committee shall have the following powers:-

- (a) To promote plays, drama, comedies, operas, operettas and other dramatic works of educative value.
- (b) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- (c) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- (d) To raise funds and invite and receive contributions from any person or person whatsoever by way of subscription, donation and otherwise.
- (e) To do all such other things as shall further the objects of the Society.

##### **Public benefit**

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Over the last 12 months we have once again celebrated two excellent and vastly different productions with Kinky Boots and Made In Dagenham which demonstrate the society's ability to turn its hand to vastly different styles of production. Once again the society showcased its range of talent and also showed the power of theatre in amplifying import messages of diversity, acceptance and standing up for what is right.

Both show titles were top of the list of choices from the recent membership discussion, we knew Kinky Boots would be an expensive option and that Dagenham was unlikely to be a huge box office success and this once again demonstrates the importance of the careful forecasting of your trustees and financial management to ensure we plan longer term to allow us, every now and then, to create shows which, while it may not reap the financial gain, brings success in other areas such as membership opportunities, reaching new audiences and forming relationships with key partners and local leaders such as Claire Preston from the Power of Women campaign who spoke so passionately and eloquently to the cast on stage about how deeply Made In Dagenham had moved her and her guests.

The business of DarlingtonOS is not just limited to the stage. We have had a successful year in terms of hiring out Centre Stage to enable us to cover our rental costs and taking further pressure off individual show budgets.

Stagecoach Darlington remain as a long-term hirer of the entire venue every Friday afternoon and all-day Saturday. We also welcomed Crossroads Pantomimes back to rehearse The Darlington Hippodrome panto Sleeping Beauty and they have already booked in for the 2025 production Goldilocks and the Three Bears.

## DARLINGTON OS

### REPORT OF THE TRUSTEES for the Year Ended 31st December 2024

From that standing start in 2019, we now have enough hires to cover the costs of this entire building which means we no longer pay for rehearsal hire ourselves. In addition, it has allowed us to expand our costume hire arm which brings us on average £5,000 per year. In addition, we have our props store as well as having a venue that our members regularly use for self-tapes when going off to professional studies.

It may appear that the role of our Trustees is simply to choose the shows DOS presents, but nothing could be further from the truth. While choosing productions is an important responsibility, it's only a small part of the work we undertake a few times each year. Behind the scenes, our Trustees are constantly busy with tasks that don't always make it onto social media. From governance and financial oversight to supporting long-term planning and community engagement, their work ensures DOS continues to thrive and deliver high-quality theatre experiences. So, although you may not always see it online, rest assured our Trustees are working tirelessly to keep DOS strong, sustainable, and creative.

I would like to extend my heartfelt thanks to every member of the committee for the time, energy, and dedication they give to ensure DarlingtonOS continues to stand proudly as one of the leading theatre companies in the UK.

I also want to acknowledge the invaluable contributions of our incredible behind-the-scenes team - from our sound and lighting to props, crew and stage management. You are an integral part of the DarlingtonOS family, and your expertise ensures that every production runs seamlessly and with professionalism.

My final thanks go to the membership, the beating heart of DarlingtonOS. It is your passion, commitment and talent that bring our shows to life on stage. With every performance, you remind us why theatre matters and why our company thrives. Together, we have celebrated another successful twelve months, and I am excited to look ahead to the amazing productions we will share over the coming years.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity reported a deficit of £7,011 in the period to 31 December 2024 (2023: Surplus £52,070). Total funds as at 31 December 2024 were £171,079 (2023: £178,090).

##### **Reserves policy**

The Society consider it essential that they retain one years running costs of two shows, which they estimate will probably be in the region of £200,000 in the future. This amount will cover the Society's operating costs for twelve months. At 31 December 2024 there were unrestricted reserves of £1XXXXX, meaning the charity has not achieved its reserves policy target.

We are mindful that many societies have sadly ceased to exist due to the escalating costs of rehearsal rooms, theatres and royalties. DarlingtonOS is actively taking steps to address these challenges, ensuring that we remain resilient and sustainable. At the same time we are committed to reaching new audiences and broadening our community engagement. Future productions will be carefully considered with these aims in mind, balancing artistic ambition with financial responsibility. Together these efforts will help secure the long-term success of DarlingtonOS and ensure that our productions continue to inspire and entertain for years to come.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution as incorporated 21 July 2020.

##### **Introduction and legal status**

DarlingtonOS (CIO) was registered 21 July 2020, funds were transferred in from Darlington Operatic Society to continue the Society's objectives in a different legal form.

Darlington Operatic Society can trace its origins back to 1912. The present Society was formed in 1945. Charitable giving has long been part of the Society's activities and the Society became a registered charity on 22 May 1984, number 514996, before transferring to the current legal form.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

There are currently 9 trustees. The maximum trustees allowed by the constitution is 9 in total. Recruitment of any new trustee would only occur when one of the current trustees step down. Every three years a trustee must be re-elected at the AGM, at that point members who want to be a trustee can put a nomination in. There are a maximum of 9 trustees; 3 each have a three year cycle. If there is a vacancy throughout the year, the trustees can co-opt a member in, then they would need to go through official nomination at the next AGM.

### **Organisational structure**

The Society is managed by a Committee consisting of an ex-officio President elected annually and nine elected Committee members who each serve three years. Six members of the Committee form a quorum. The Committee annually elects from its number a Chairman, a Vice-Chairman, an Honorary Secretary and an Honorary Treasurer.

The Committee selects the Productions and also appoints the Director, Assistant Director, Musical Director, Stage Manager, Deputy Stage Manager and Lighting Designer for each Show.

The Committee is responsible for the finances of the Society and ensures that monies owed in are collected and that monies owed out are collected and that monies owed out are paid. The Committee also ensure that the funds of the Society are applied solely to the stated objects of the Society.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1190486

### **Principal address**

20 The Fairway  
Darlington  
County Durham  
DL1 1ES

### **Trustees**

S E Singleton  
G Hall  
L J Sams  
B A Myers  
J Cound  
H E Winship  
L K Adams  
E O Taylor-Jones  
R Hamilton-Leighton (appointed 1/7/2024)

DARLINGTON OS

REPORT OF THE TRUSTEES  
for the Year Ended 31st December 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

CPT  
Chartered Certified Accountants  
Evolve Business Centre  
Cynet Way  
Houghton Le Spring  
Tyne and Wear  
DH4 5QY

**Bankers**

Barclays Bank plc  
31 High Row  
Darlington  
County Durham  
DL3 7QS

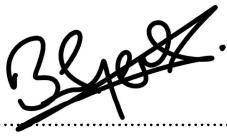
**Charitable Incorporated Organisation (CIO) number**

CE022593

**Name**

The charity's name is DarlingtonOS (CIO), it may also be known in the community by Darlington Operatic Society.

Approved by order of the board of trustees on 19th December 2025 and signed on its behalf by:



.....  
B A Myers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DARLINGTON OS**

**Independent examiner's report to the trustees of Darlington OS**

I report to the charity trustees on my examination of the accounts of Darlington OS (the Trust) for the year ended 31st December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Brian Thompson

CPT  
Chartered Certified Accountants  
Evolve Business Centre  
Cygnet Way  
Houghton Le Spring  
Tyne and Wear  
DH4 5QY

Date: ..... 22/12/24 .....

DARLINGTON OS

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31st December 2024

		2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	8,382	9,209
<b>Charitable activities</b>	5		
Charitable activities		212,655	298,702
Other trading activities	3	31,088	33,294
Investment income	4	1,946	1,455
Other income		33,295	786
<b>Total</b>		<u>287,366</u>	<u>343,446</u>
<b>EXPENDITURE ON</b>			
Raising funds		3,780	2,136
<b>Charitable activities</b>	6		
Charitable activities		290,597	289,240
<b>Total</b>		<u>294,377</u>	<u>291,376</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,011)	52,070
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		178,090	126,020
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>171,079</u></u>	<u><u>178,090</u></u>

The notes form part of these financial statements

DARLINGTON OS

BALANCE SHEET  
31st December 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	19,353	24,931
<b>CURRENT ASSETS</b>			
Debtors	12	4,307	9,075
Investments	13	30,035	30,035
Cash at bank		124,150	122,431
		<hr/>	<hr/>
		158,492	161,541
<b>CREDITORS</b>			
Amounts falling due within one year	14	(6,766)	(8,382)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		151,726	153,159
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		171,079	178,090
		<hr/>	<hr/>
<b>NET ASSETS</b>		171,079	178,090
		<hr/>	<hr/>
<b>FUNDS</b>	16		
Unrestricted funds		171,079	178,090
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		171,079	178,090
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
B A Myers - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31st December 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is a charitable incorporation organisation (CIO) registered in England and Wales, number CE022593. Registered with the Charity Commission under charity number 1190486.

The charity has taken advantage of the SORP concessions available to small charities.

The presentation currency of the financial statements is the Pound Sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the income, receipt is probable and its amount can be measured reliably.

Performance income, such as ticket sales, are recognised once the production has taken place.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Current asset investments**

Current assets investments are deposit bonds. These are held for investment purposes rather than to meet short-term cash commitments as they fall due. The bonds are measured at the cash value on deposit.

**Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors, these are measured at amortised cost with changes recognised in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	4,302	5,384
Members subscriptions	3,635	3,225
Friends income	445	600
	<u>8,382</u>	<u>9,209</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Programme sales	3,159	4,532
Merchandise sales	68	940
Costume hire	5,202	2,052
Building hire	22,659	25,770
	<u>31,088</u>	<u>33,294</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>1,946</u>	<u>1,455</u>

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2024 Charitable activities £	2023 Total activities £
Performance income	<u>212,655</u>	<u>298,702</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Charitable activities	<u>220,174</u>	<u>3,345</u>	<u>67,078</u>	<u>290,597</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>59,297</u>	<u>2,067</u>	<u>5,714</u>	<u>67,078</u>

**8. INDEPENDENT EXAMINERS' REMUNERATION**

	2024 £	2023 £
Fees payable to the charity's auditors for other services:		
Independent Examination fees	1,327	1,320
Other accountancy fees	<u>1,130</u>	<u>2,346</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

During the period expenses of £8,181 (2023: £9,451) were paid to Trustees. These expenses were direct reimbursement of charity expenses the Trustees had kindly paid in absence of the charity running a petty fund or having the charity card available at the time of payment. Three Trustees in the period received reimbursement of expenses for payments for telephone bills, PC security, postage, costume materials, cleaning, website maintenance and other sundry items.

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	9,209
<b>Charitable activities</b>	
Charitable activities	298,702
Other trading activities	33,294
Investment income	1,455
Other income	786
<b>Total</b>	<u>343,446</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,136
<b>Charitable activities</b>	
Charitable activities	<u>289,240</u>
<b>Total</b>	<u>291,376</u>
<b>NET INCOME</b>	52,070
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	126,020
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>178,090</u></u>

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**11. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2024 and 31st December 2024	26,271	13,254	913	40,438
<b>DEPRECIATION</b>				
At 1st January 2024	9,062	6,277	168	15,507
Charge for year	2,627	2,650	301	5,578
At 31st December 2024	11,689	8,927	469	21,085
<b>NET BOOK VALUE</b>				
At 31st December 2024	14,582	4,327	444	19,353
At 31st December 2023	17,209	6,977	745	24,931

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
VAT	-	3,957
Prepayments	4,307	5,118
	4,307	9,075

**13. CURRENT ASSET INVESTMENTS**

	2024 £	2023 £
Other	30,035	30,035

Current assets investments are National Savings Bonds and Premium Bonds.

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
VAT	849	-
Accruals and deferred income	5,917	8,382
	<u>6,766</u>	<u>8,382</u>

Income of £3,163 has been deferred as at 31 December 2024 (2023: £4,874). The deferred income is from ticket sales for performances yet to take place.

**15. LEASING AGREEMENTS**

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

	2024	2023
	£	£
Within one year	24,000	24,000
Between one and five years	88,000	96,000
In more than five years	-	16,000
	<u>112,000</u>	<u>136,000</u>

Lease payments, after allowable VAT, of £21,432 (2023: £23,020) are recognised as expenditure in the statement of financial activities.

**16. MOVEMENT IN FUNDS**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	161,461	(7,045)	154,416
Kenneth Richardson Memorial Trust Bursary Fund	16,629	34	16,663
	<u>178,090</u>	<u>(7,011)</u>	<u>171,079</u>
<b>TOTAL FUNDS</b>	<u>178,090</u>	<u>(7,011)</u>	<u>171,079</u>

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	287,332	(294,377)	(7,045)
Kenneth Richardson Memorial Trust Bursary Fund	34	-	34
	<u>287,366</u>	<u>(294,377)</u>	<u>(7,011)</u>
<b>TOTAL FUNDS</b>	<u>287,366</u>	<u>(294,377)</u>	<u>(7,011)</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	109,405	52,056	161,461
Kenneth Richardson Memorial Trust Bursary Fund	16,615	14	16,629
	<u>126,020</u>	<u>52,070</u>	<u>178,090</u>
<b>TOTAL FUNDS</b>	<u>126,020</u>	<u>52,070</u>	<u>178,090</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,432	(291,376)	52,056
Kenneth Richardson Memorial Trust Bursary Fund	14	-	14
	<u>343,446</u>	<u>(291,376)</u>	<u>52,070</u>
<b>TOTAL FUNDS</b>	<u>343,446</u>	<u>(291,376)</u>	<u>52,070</u>

DARLINGTON OS

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st December 2024

**16. MOVEMENT IN FUNDS - continued**

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	109,405	45,011	154,416
Kenneth Richardson Memorial Trust Bursary Fund	16,615	48	16,663
	<u>126,020</u>	<u>45,059</u>	<u>171,079</u>
<b>TOTAL FUNDS</b>	<u><u>126,020</u></u>	<u><u>45,059</u></u>	<u><u>171,079</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	630,764	(585,753)	45,011
Kenneth Richardson Memorial Trust Bursary Fund	48	-	48
	<u>630,812</u>	<u>(585,753)</u>	<u>45,059</u>
<b>TOTAL FUNDS</b>	<u><u>630,812</u></u>	<u><u>(585,753)</u></u>	<u><u>45,059</u></u>

The Kenneth Memorial Trust was set up to offer financial assistance to enhance the skills for any member of the society who submits a successful bursary request. The committee acting as its administrators of the trust discussed the current state of play and applications for the bursary. Invitations to members are sent on making them aware of this fund. This does not only include a bursary for onstage, it is for every aspect of theatre, acting, backstage etc.

**17. RELATED PARTY DISCLOSURES**

Other than expense reimbursement to Trustees, there were no related party transactions for the year ended 31 December 2024, nor the period ended 31 December 2023.

DARLINGTON OS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31st December 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,302	5,384
Members subscriptions	3,635	3,225
Friends income	445	600
	8,382	9,209
<b>Other trading activities</b>		
Programme sales	3,159	4,532
Merchandise sales	68	940
Costume hire	5,202	2,052
Building hire	22,659	25,770
	31,088	33,294
<b>Investment income</b>		
Deposit account interest	1,946	1,455
<b>Charitable activities</b>		
Performance income	212,655	298,702
<b>Other income</b>		
Other income	33,295	786
	287,366	343,446
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Programme printing	1,789	1,047
Merchandise	1,991	1,089
	3,780	2,136
<b>Charitable activities</b>		
Advertising	4,034	3,295
Theatre hire	56,889	51,350
Royalties	42,924	47,050
Costumes and props	17,860	8,794
Scenery and lighting	48,641	35,525
Band	22,516	18,163
Music	63	23,594
Carried forward	192,927	187,771

This page does not form part of the statutory financial statements

DARLINGTON OS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31st December 2024

	2024	2023
	£	£
<b>Charitable activities</b>		
Brought forward	192,927	187,771
Pianists	4,073	2,932
Production professional fees	14,860	28,713
Other production costs	5,663	3,791
Depreciation of fixtures and fittings	2,651	2,623
Donations from collections	3,345	4,803
	223,519	230,633
<b>Support costs</b>		
<b>Management</b>		
Motor expenses	1,136	323
Rent	21,432	23,020
Rates and water	1,337	2,057
Insurance	1,909	1,865
Light and heat	6,631	6,129
Telephone	1,110	1,309
Printing, postage and stationery	8,413	6,128
Sundries	360	676
Repairs and renewals	6,263	4,134
Centenary year expenses	7,778	-
Depreciation of improvements to property	2,627	2,627
Depreciation of computer equipment	301	141
	59,297	48,409
<b>Finance</b>		
Paypal fees	1,391	1,412
Bank charges	676	710
	2,067	2,122
<b>Governance costs</b>		
Accountancy & independent examination	2,457	3,666
Legal fees	3,012	4,180
NODA subscription	245	230
	5,714	8,076
Total resources expended	294,377	291,376
<b>Net (expenditure)/income</b>	(7,011)	52,070

This page does not form part of the statutory financial statements

**DARLINGTONOS (CIO)**

England & Wales - Charity number 1190486

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**  
**FOR**  
**DARLINGTON OS**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**DARLINGTON OS**

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**for the Year Ended 31st December 2023**

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## **DARLINGTON OS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31st December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Rules and Constitution of the Society state that the object of the Society is 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 purposes as the Committee shall from time to time determine); and in furtherance of this object but not otherwise the Society through its management Committee shall have the following powers:-

- (a) To promote plays, drama, comedies, operas, operettas and other dramatic works of educative value.
- (b) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- (c) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- (d) To raise funds and invite and receive contributions from any person or person whatsoever by way of subscription, donation and otherwise.
- (e) To do all such other things as shall further the objects of the Society.

##### **Public benefit**

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

It gives us immense pleasure to outline what has been another successful year for DarlingtonOS.

2023 saw us present two repeat productions - Grease after a break of nine years and Footloose after a break of eleven years. Both shows attracted huge audiences with Grease outselling our 2014 production by 546 tickets and Footloose outselling our 2012 production by 820 tickets. As with 2014 our final performance of Grease in 2023 was a complete sell out.

The business of DarlingtonOS is not just limited to the stage. We have had a successful year in terms of hiring out Centre Stage to enable us to cover our rental costs and taking further pressure off individual show budgets.

Stagecoach Darlington remain as a long-term hirer of the entire venue every Friday afternoon and all-day Saturday. We also welcomed Crossroads Pantomimes back to rehearse The Darlington Hippodrome panto Snow White and they have already booked themselves in for this year's panto Sleeping Beauty.

## DARLINGTON OS

### REPORT OF THE TRUSTEES for the Year Ended 31st December 2023

Our costume hire team has had a busy year with several sets of costumes going out on hire across the UK. I can't praise the wardrobe team highly enough for the time, effort, and skills they bring to the company, not only working all hours to ensure our shows look fabulous but building links with many UK theatre groups making sure their shows look amazing too. In the last 12 months costume hires brought in an additional £2,000 and we have seen several hires out in 2024 with requests coming in regularly for information and costs.

With Kinky Boots just a matter of weeks away we can look ahead to see we have two more fabulous shows to look forward to with Made In Dagenham and Everybody's Talking About Jamie. Two totally different styles of show which will give opportunities and challenges to the membership.

It may seem that the role of our Trustees is simply to choose the shows DOS presents, nothing could be further from the truth. That is one small part but important task we are faced with a couple of times a year. Maybe because we do not post everything we do on social media it may seem that we are not actually busy. If I can just list a few of the day-to-day tasks undertaken by members of the committee I think you will get an idea of how hard the team works on your behalf behind the scenes to ensure DarlingtonOS remains viable, and members of DOS can get the unique buzz from performing on the Hippodrome stage:

Consulting with the landlord on any issues that may arise, ensuring the fire regulations are adhered to and the fire extinguishers are tested annually. To reach out to additional groups that look to hire the venue and to ensure our existing hirers are happy and remain so. Administering the Friends of DarlingtonOS - we currently have over 150, writing and distributing regular newsletters and ensuring each Friend receives their free show programmes.

Administering all the new members applications we receive for performing and non-performing membership. Liaising with the heads of many large theatre groups across the UK to offer advice or look for assistance.

Keeping in touch with and building relationships with all major rights holders. This has born fruit recently with getting a head's up email on the release of Jamie before it was generally announced ensuring we got our application in well before anyone else in the region. We also have been specifically invited to apply for a particular shown in 2025 which may or may not come off depending on specific dates.

I would like to thank every one of the committee for the time and effort they all put in to ensure DarlingtonOS remains one of the leading theatre companies in the UK.

I would like to acknowledge the invaluable input from our wonderful team who work behind the scenes - on sound, lighting, props, crew and stage management, such an integral part of the DarlingtonOS family whose knowledge and skills ensure our shows run smoothly and effortlessly.

My final thanks go to the membership who make DarlingtonOS shows come alive on stage. They are the life blood of the company, their passion, dedication and talents shine through with every production.

Another successful twelve months are behind us, and we can look forward to some amazing shows over the next couple of years.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity reported a surplus of income over expenditure of £52,070 in the period to 31 December 2023 (2022: £1,625). Total funds as at 31 December 2023 were £178,090 (2022: £126,020).

## **DARLINGTON OS**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31st December 2023**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Society consider it essential that they retain one years running costs of two shows, which they estimate will probably be in the region of £200,000 in the future. This amount will cover the Society's operating costs for twelve months. At 31 December 2023 there were unrestricted reserves of £178,090, meaning the charity has not achieved its reserves policy target. Other societies have ceased to exist as a result of the escalating costs of hiring rehearsal rooms, theatres and royalties and this Society is taking steps to address these issues and are mindful of reaching new audiences. Future productions will be considered in the light of these aims.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution as incorporated 21 July 2020.

##### **Introduction and legal status**

DarlingtonOS (CIO) was registered 21 July 2020, funds were transferred in from Darlington Operatic Society to continue the Society's objectives in a different legal form.

Darlington Operatic Society can trace its origins back to 1912. The present Society was formed in 1945. Charitable giving has long been part of the Society's activities and the Society became a registered charity on 22 May 1984, number 514996, before transferring to the current legal form.

##### **Recruitment and appointment of new trustees**

There are currently 8 trustees. The maximum trustees allowed by the constitution is 9 in total. Recruitment of any new trustee would only occur when one of the current trustees step down. Every three years a trustee has to be re-elected at the AGM, at that point members who want to be a trustee can put a nomination in. There are a maximum of 9 trustees; 3 each have a three year cycle. If there is a vacancy throughout the year, the trustees can co-opt a member in, then they would need to go through official nomination at the next AGM.

##### **Organisational structure**

The Society is managed by a Committee consisting of an ex-officio President elected annually and twelve elected Committee members who each serve three years. Eight members of the Committee form a quorum. The Committee annually elects from its number a Chairman, a Vice-Chairman, an Honorary Secretary and Assistant, an Honorary Minute Secretary and an Honorary Treasurer and Assistant.

The Committee selects the Productions and also appoints the Director, Assistant Director, Musical Director, Stage Manager, Deputy Stage Manager and Lighting Designer for each Show.

The Committee is responsible for the finances of the Society and ensures that monies owed in are collected and that monies owed out are paid. The Committee also ensure that the funds of the Society are applied solely to the stated objects of the Society.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190486

**DARLINGTON OS**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31st December 2023**

**Principal address**

20 The Fairway  
Darlington  
County Durham  
DL1 1ES

**Trustees**

S E Singleton  
G Hall  
L J Sams  
B A Myers  
J Cound  
P A Robson (resigned 20/2/2023)  
H E Winship  
H C Sams (resigned 20/2/2023)  
L K Adams (appointed 31/3/2023)  
E O Taylor-Jones (appointed 31/3/2023)

**Independent Examiner**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**Bankers**

Barclays Bank plc  
31 High Row  
Darlington  
County Durham  
DL3 7QS

**Charitable Incorporated Organisation (CIO) number**

CE022593

**Name**

The charity's name is DarlingtonOS (CIO), it may also be known in the community by Darlington Operatic Society.

Approved by order of the board of trustees on .....18th.May.2025..... and signed on its behalf by:



.....  
B A Myers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DARLINGTON OS**

**Independent examiner's report to the trustees of Darlington OS**

I report to the charity trustees on my examination of the accounts of Darlington OS (the Trust) for the year ended 31st December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Brian Thompson

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

Date: .....

**DARLINGTON OS**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31st December 2023**

		2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	9,209	6,241
<b>Charitable activities</b>	5		
Charitable activities		298,702	240,775
Other trading activities	3	33,294	29,277
Investment income	4	1,455	50
Other income		786	8,566
<b>Total</b>		<u>343,446</u>	<u>284,909</u>
<b>EXPENDITURE ON</b>			
Raising funds		2,136	3,259
<b>Charitable activities</b>	6		
Charitable activities		<u>289,240</u>	<u>280,025</u>
<b>Total</b>		<u>291,376</u>	<u>283,284</u>
<b>NET INCOME</b>		52,070	1,625
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		126,020	124,395
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>178,090</u></u>	<u><u>126,020</u></u>

The notes form part of these financial statements

**DARLINGTON OS**

**BALANCE SHEET**  
**31st December 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	11	24,931	29,176
<b>CURRENT ASSETS</b>			
Debtors	12	9,075	9,823
Investments	13	30,035	30,035
Cash at bank		122,431	82,106
		<hr/>	<hr/>
		161,541	121,964
<b>CREDITORS</b>			
Amounts falling due within one year	14	(8,382)	(25,120)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		153,159	96,844
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		178,090	126,020
		<hr/>	<hr/>
<b>NET ASSETS</b>		178,090	126,020
		<hr/>	<hr/>
<b>FUNDS</b>	16		
Unrestricted funds		178,090	126,020
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		178,090	126,020
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



.....  
B A Myers - Trustee

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is a charitable incorporation organisation (CIO) registered in England and Wales, number CE022593. Registered with the Charity Commission under charity number 1190486.

The charity has taken advantage of the SORP concessions available to small charities.

The presentation currency of the financial statements is the Pound Sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the income, receipt is probable and its amount can be measured reliably.

Performance income, such as ticket sales, are recognised once the production has taken place.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Current asset investments**

Current assets investments are deposit bonds. These are held for investment purposes rather than to meet short-term cash commitments as they fall due. The bonds are measured at the cash value on deposit.

**Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors, these are measured at amortised cost with changes recognised in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	5,384	3,706
Members subscriptions	3,225	1,915
Friends income	600	620
	<u>9,209</u>	<u>6,241</u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
100 Club	-	134
Programme sales	4,532	4,921
Merchandise sales	940	1,417
CDs and other sales	-	140
Costume hire	2,052	2,559
Building hire	25,770	20,106
	<u>33,294</u>	<u>29,277</u>

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	1,455	50
	<u>1,455</u>	<u>50</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	Charitable activities	Total activities
	£	£
Performance income	298,702	238,108
Grants	-	2,667
	<u>298,702</u>	<u>240,775</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Darlington Borough Council	-	2,667
	<u>-</u>	<u>2,667</u>

The charity received government assistance from Darlington Borough Council totalling £Nil in the period to 31 December 2023 (2022: £2,667). The grants were provided to assist the charity to navigate the Covid-19 pandemic.

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Grant funding of activities	Support costs (see note 7)	Totals
	£	£	£	£
Charitable activities	225,830	4,803	58,607	289,240
	<u>225,830</u>	<u>4,803</u>	<u>58,607</u>	<u>289,240</u>

**7. SUPPORT COSTS**

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	48,409	2,122	8,076	58,607
	<u>48,409</u>	<u>2,122</u>	<u>8,076</u>	<u>58,607</u>

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**8. INDEPENDENT EXAMINERS' REMUNERATION**

	2023	2022
	£	£
Fees payable to the charity's auditors for other services:		
Independent Examination fees	1,320	1,564
Other accountancy fees	<u>2,346</u>	<u>3,247</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

**Trustees' expenses**

During the period expenses of £9,451(2022: £3,987) were paid to Trustees. These expenses were direct reimbursement of charity expenses the Trustees had kindly paid in absence of the charity running a petty fund or having the charity card available at the time of payment. Three Trustees in the period received reimbursement of expenses for payments for telephone bills, PC security, postage, costume materials, cleaning and website maintenance.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,241
<b>Charitable activities</b>	
Charitable activities	240,775
Other trading activities	29,277
Investment income	50
Other income	<u>8,566</u>
<b>Total</b>	<u>284,909</u>
<b>EXPENDITURE ON</b>	
Raising funds	3,259
<b>Charitable activities</b>	
Charitable activities	<u>280,025</u>
<b>Total</b>	<u>283,284</u>
<b>NET INCOME</b>	1,625
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	124,395

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted funds
£
126,020
126,020

**TOTAL FUNDS CARRIED FORWARD**

**11. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2023	26,271	12,692	329	39,292
Additions	-	562	584	1,146
	26,271	13,254	913	40,438
<b>DEPRECIATION</b>				
At 1st January 2023	6,435	3,654	27	10,116
Charge for year	2,627	2,623	141	5,391
	9,062	6,277	168	15,507
<b>NET BOOK VALUE</b>				
At 31st December 2023	17,209	6,977	745	24,931
At 31st December 2022	19,836	9,038	302	29,176

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	-	78
VAT	3,957	274
Prepayments	5,118	9,471
	9,075	9,823

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**13. CURRENT ASSET INVESTMENTS**

	2023	2022
	£	£
Other	30,035	30,035
	30,035	30,035

Current assets investments are National Savings Bonds and Premium Bonds.

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	-	5,581
Accruals and deferred income	8,382	19,539
	8,382	25,120

Income of £4,874 has been deferred as at 31 December 2023 (2022: £15,659). The deferred income is from ticket sales for performances yet to take place.

**15. LEASING AGREEMENTS**

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

	2023	2022
	£	£
Within one year	24,000	24,000
Between one and five years	96,000	96,000
In more than five years	16,000	40,000
	136,000	160,000

Lease payments, after allowable VAT, of £23,020 (2022: £23,493) are recognised as expenditure in the statement of financial activities.

**16. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	109,405	52,056	161,461
Kenneth Richardson Memorial Trust Bursary Fund	16,615	14	16,629
	126,020	52,070	178,090
<b>TOTAL FUNDS</b>	126,020	52,070	178,090

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,432	(291,376)	52,056
Kenneth Richardson Memorial Trust Bursary Fund	14	-	14
	<u>343,446</u>	<u>(291,376)</u>	<u>52,070</u>
<b>TOTAL FUNDS</b>	<u><u>343,446</u></u>	<u><u>(291,376)</u></u>	<u><u>52,070</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	107,781	1,624	109,405
Kenneth Richardson Memorial Trust Bursary Fund	16,614	1	16,615
	<u>124,395</u>	<u>1,625</u>	<u>126,020</u>
<b>TOTAL FUNDS</b>	<u><u>124,395</u></u>	<u><u>1,625</u></u>	<u><u>126,020</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	284,908	(283,284)	1,624
Kenneth Richardson Memorial Trust Bursary Fund	1	-	1
	<u>284,909</u>	<u>(283,284)</u>	<u>1,625</u>
<b>TOTAL FUNDS</b>	<u><u>284,909</u></u>	<u><u>(283,284)</u></u>	<u><u>1,625</u></u>

**DARLINGTON OS**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st December 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	107,781	53,680	161,461
Kenneth Richardson Memorial Trust Bursary Fund	16,614	15	16,629
	<u>124,395</u>	<u>53,695</u>	<u>178,090</u>
<b>TOTAL FUNDS</b>	<u>124,395</u>	<u>53,695</u>	<u>178,090</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	628,340	(574,660)	53,680
Kenneth Richardson Memorial Trust Bursary Fund	15	-	15
	<u>628,355</u>	<u>(574,660)</u>	<u>53,695</u>
<b>TOTAL FUNDS</b>	<u>628,355</u>	<u>(574,660)</u>	<u>53,695</u>

The Kenneth Memorial Trust was set up to offer financial assistance to enhance the skills for any member of the society who submits a successful bursary request. The committee acting as its administrators of the trust discussed the current state of play and applications for the bursary. Invitations to members are sent on making them aware of this fund. This does not only include a bursary for onstage, it is for every aspect of theatre, acting, backstage etc.

**17. RELATED PARTY DISCLOSURES**

Other than expense reimbursement to Trustees, there were no related party transactions for the year ended 31 December 2023, nor the period ended 31 December 2022.

**DARLINGTON OS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31st December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,384	3,706
Members subscriptions	3,225	1,915
Friends income	600	620
	<hr/>	<hr/>
	9,209	6,241
<b>Other trading activities</b>		
100 Club	-	134
Programme sales	4,532	4,921
Merchandise sales	940	1,417
CDs and other sales	-	140
Costume hire	2,052	2,559
Building hire	25,770	20,106
	<hr/>	<hr/>
	33,294	29,277
<b>Investment income</b>		
Deposit account interest	1,455	50
<b>Charitable activities</b>		
Performance income	298,702	238,108
Grants	-	2,667
	<hr/>	<hr/>
	298,702	240,775
<b>Other income</b>		
Other income	786	8,566
	<hr/>	<hr/>
<b>Total incoming resources</b>	343,446	284,909
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Programme printing	1,047	1,976
Merchandise	1,089	1,283
	<hr/>	<hr/>
	2,136	3,259
<b>Charitable activities</b>		
Advertising	3,295	3,390
Theatre hire	51,350	52,916
Carried forward	54,645	56,306

This page does not form part of the statutory financial statements

**DARLINGTON OS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31st December 2023**

	2023	2022
	£	£
<b>Charitable activities</b>		
Brought forward	54,645	56,306
Royalties	47,050	40,324
Costumes and props	8,794	26,149
Scenery and lighting	35,525	40,080
Band	18,163	23,900
Music	23,594	1,751
Pianists	2,932	960
Production professional fees	28,713	18,548
Other production costs	3,791	13,789
Depreciation of fixtures and fittings	2,623	1,746
Donations from collections	4,803	3,400
	<hr/>	<hr/>
	230,633	226,953
<b>Support costs</b>		
<b>Management</b>		
Motor expenses	323	-
Rent	23,020	23,493
Rates and water	2,057	986
Insurance	1,865	2,002
Light and heat	6,129	4,115
Telephone	1,309	1,157
Printing, postage and stationery	6,128	6,298
Sundries	676	2,074
Repairs and renewals	4,134	1,205
VAT adjustments	-	273
Depreciation of improvements to property	2,627	2,627
Depreciation of computer equipment	141	27
	<hr/>	<hr/>
	48,409	44,257
<b>Finance</b>		
Paypal fees	1,412	1,661
Bank charges	710	693
	<hr/>	<hr/>
	2,122	2,354
<b>Governance costs</b>		
Accountancy & independent examination	3,666	4,811
Tax consultants	-	1,200
Legal fees	4,180	250
NODA subscription	230	200
	<hr/>	<hr/>
	8,076	6,461
<b>Total resources expended</b>	<hr/>	<hr/>
	291,376	283,284
<b>Net income</b>	<hr/>	<hr/>
	52,070	1,625
	<hr/> <hr/>	<hr/> <hr/>

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**DARLINGTONOS (CIO)**

England & Wales - Charity number 1190486

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**DARLINGTONOS (CIO)**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**DARLINGTONOS (CIO)**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2022**

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<b>Statement of Financial Activities</b>	6
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## DARLINGTONOS (CIO)

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Rules and Constitution of the Society state that the object of the Society is 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 purposes as the Committee shall from time to time determine); and in furtherance of this object but not otherwise the Society through its management Committee shall have the following powers:-

- (a) To promote plays, drama, comedies, operas, operettas and other dramatic works of educative value.
- (b) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- (c) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- (d) To raise funds and invite and receive contributions from any person or person whatsoever by way of subscription, donation and otherwise.
- (e) To do all such other things as shall further the objects of the Society.

##### **Public benefit**

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

It gives us immense pleasure to outline what has been another successful year for DarlingtonOS.

At our 2022 AGM I don't think anyone could have been 100% confident that theatre could return to normal, but we've been able to produce another two full scale shows.

Deciding to present Priscilla just 4 years after we last took the journey across Australia was an opportunity to test the old amateur theatre adage that you should never re-visit a show within 15 or so years. Would there be an appetite for the show in terms of the membership but also, more importantly, in terms of audience. We needn't have worried. Whilst we didn't hit the same final sales figures we enjoyed in 2018, we have to remember we were straight out of a world-wide pandemic with some long-time theatre audiences still staying away to this day. The audience feedback was amazing with a fabulous team-work atmosphere backstage.

The same can be said of Shrek - the show we had to put on the back-boiler from 2020. Another huge show requiring a cohesive team on stage as well as behind the scenes. Jo and Steven's grid of understudies was tested to its limit and there was so much love and support in the room and, I'm sure, not a dry eye in the house when Claire Willmer stepped on stage as Princess Fiona for the Saturday matinee performance.

We do have to point out that what we see as members of the society or as cast members of a show is the smooth, graceful half of the swan gliding down the gently flowing river. What we never see is the powerhouse paddling like mad under the surface to ensure the show is a success and for that we have to thank Nigel Ball, Steven Hood and, especially, Jo Hand. Rehearsals and show weeks post-covid mean a non-stop flow of messages and calls to Jo's mobile resulting in re-positioning, new choreography or even completely different cast members getting involved - only going to show the level of resolve we have within the society upholding the old saying that the show must go on.

## DARLINGTONOS (CIO)

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

The quality of DOS shows, and performers was acknowledged in the latest set of NODA regional awards. Priscilla winning Best Musical, Strictly Musicals 3 winning best Concert, young Noah Abbas winning a Rising Star Award and the NODA District Councillor Award for his role as Benji in Priscilla and Ben Connor winning a Best Individual Performer Award as Tick in Priscilla.

DarlingtonOS is often a springboard for many members to progress to formal training and make that leap into the profession. Most notably in 2022 we were all so proud of Tori McDougall for making her professional debut in Billy Elliott at Leicester Curve and getting the opportunity to play Billy's mum opposite West End and Broadway legend Sally-Ann Triplet.

The business of DarlingtonOS is not just limited to the stage. We have had a successful year in terms of hiring out Centre Stage to enable us to cover our rental costs and taking further pressure off individual show budgets. Having our own premises does have its ups and downs, the missing tiles in the dance studio following a leak in the roof.

On the positive side we recently secured Stagecoach Darlington as a long-term hirer of the entire venue every Friday afternoon and all-day Saturday. We also welcomed Crossroads Pantomimes back to rehearse The Darlington Hippodrome panto and they have already booked themselves in for this year's panto. We have recently 'lost' a hirer due to them taking on their own premises, so we do have some capacity to fill.

Our costume hire team has had a busy year with several sets of costumes going out to theatre companies across the UK. We can't praise the wardrobe team highly enough for the time, effort, and skills they bring to the company, not only working all hours to ensure our shows look fabulous but building links with many UK theatre groups making sure their shows look amazing too. In the last 12 months costume hires brought in an additional £3,500 and we have already seen several hires out in 2023 with requests coming in regularly for information and costs.

Whilst we have an online system for sales, someone has to administer this plus the postal and phone sales. Graeme plays such an important role in the success of DOS shows and we are all indebted to the time he puts into each production.

The Friends of DarlingtonOS goes from strength to strength with Hannah creating quarterly newsletters to go to the 106 or so Friends we currently have.

The mix of marketing activity we have shared over the last 12 months has kept the company in the public eye and helped to attract new audiences. Eddie is creating a strong team around him to ensure we capitalise on all potential marketing avenues to sell shows and raise awareness of DarlingtonOS and its membership.

So, what of the future?

With the ongoing support of the committee, we would hope to see DOS remain a vibrant theatre company - one that talented people want to be become a part of. We would also hope that we are in a financial position to be able to take some educated risks with tight budgeting to present shows that may be a challenge to the box office but would be fabulous for the company to present.

Thanks also to Peter for his continued support and creativity. Always looking at ways to get DarlingtonOS in front of different crowds, we may see DarlingtonOS working on an exciting project to tie in with the Bicentenary of the Stockton and Darlington Railway in 2025.

We would like to take this opportunity to thank every member of the committee for their dedicated hard work and support they give to the membership. To those members who stepped down this year and to new members we are yet to welcome on to the committee, we say a huge thank you from the Trustees and the wider membership for giving up your time and sharing your passion to ensure DarlingtonOS is here long into the future.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity reported a surplus of income over expenditure of £1,625 in the period to 31 December 2022 (2021: £124,395) in the period ended 31 December 2021 however this included the transfer of funds as a gift of £148,023 from Darlington Operatic Society, the entity that preceded the CIO. When ignoring this gift, the charity has a period to 31 December 2021 deficit of £23,628. Total funds as at 31 December 2022 were £126,020 (2021: £124,395).

## DARLINGTONOS (CIO)

### REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

#### **FINANCIAL REVIEW**

##### **Review of the year**

The last few years have been a testing time for a number of societies, we had the Covid lockdown and the aftermath of it where the public took a while to have the confidence to come back to live theatre. Smaller societies folded and lost large amounts of money which threatened their future. We are very fortunate that our size and financial planning and income streams have allowed us to weather that particular storm, and in 2022 it looks like we have managed to turn a corner and started to put the society back onto a stronger financial footing.

It has been a difficult year, but the accounts show that financially we have survived the year with a balance on our net assets of £126,020.

##### **Reserves policy**

The Society consider it essential that they retain one years running costs of two shows, which they estimate will probably be in the region of £200,000 in the future. This amount will cover the Society's operating costs for twelve months. At 31 December 2022 there were unrestricted reserves of £126,020, meaning the charity has not achieved its reserves policy target. Other societies have ceased to exist as a result of the escalating costs of hiring rehearsal rooms, theatres and royalties and this Society is taking steps to address these issues and are mindful of reaching new audiences. Future productions will be considered in the light of these aims.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution as incorporated 21 July 2020.

##### **Introduction and legal status**

DarlingtonOS (CIO) was registered 21 July 2020, funds were transferred in from Darlington Operatic Society to continue the Society's objectives in a different legal form.

Darlington Operatic Society can trace its origins back to 1912. The present Society was formed in 1945. Charitable giving has long been part of the Society's activities and the Society became a registered charity on 22 May 1984, number 514996, before transferring to the current legal form.

##### **Recruitment and appointment of new trustees**

There are currently 8 trustees. The maximum trustees allowed by the constitution is 9 in total. Recruitment of any new trustee would only occur when one of the current trustees step down. Every three years a trustee has to be re-elected at the AGM, at that point members who want to be a trustee can put a nomination in. There are a maximum of 9 trustees; 3 each have a three year cycle. If there is a vacancy throughout the year, the trustees can co-opt a member in, then they would need to go through official nomination at the next AGM.

##### **Organisational structure**

The Society is managed by a Committee consisting of an ex-officio President elected annually and twelve elected Committee members who each serve three years. Eight members of the Committee form a quorum. The Committee annually elects from its number a Chairman, a Vice-Chairman, an Honorary Secretary and Assistant, an Honorary Minute Secretary and an Honorary Treasurer and Assistant.

The Committee selects the Productions and also appoints the Director, Assistant Director, Musical Director, Stage Manager, Deputy Stage Manager and Lighting Designer for each Show.

The Committee is responsible for the finances of the Society and ensures that monies owed in are collected and that monies owed out are paid. The Committee also ensure that the funds of the Society are applied solely to the stated objects of the Society.

**DARLINGTONOS (CIO)**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1190486

**Principal address**

20 The Fairway  
Darlington  
County Durham  
DL1 1ES

**Trustees**

S E Singleton  
G Hall  
L J Sams  
B A Myers  
J Cound  
P A Robson (resigned 20/2/2023)  
H E Winship  
C Monaghan (resigned 21/11/2022)  
H C Sams (appointed 25/3/2022) (resigned 20/2/2023)  
L K Adams (appointed 31/3/2023)  
E O Taylor-Jones (appointed 31/3/2023)

**Independent Examiner**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**Bankers**

Barclays Bank plc  
31 High Row  
Darlington  
County Durham  
DL3 7QS

**Charitable Incorporated Organisation (CIO) number**

CE022593

**Name**

The charity's name is DarlingtonOS (CIO), it may also be known in the community by Darlington Operatic Society.

Approved by order of the board of trustees on 31/10/23..... and signed on its behalf by:



.....  
B A Myers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DARLINGTONOS (CIO)**

**Independent examiner's report to the trustees of DarlingtonOS (CIO)**

I report to the charity trustees on my examination of the accounts of DarlingtonOS (CIO) (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Brian Thompson



CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

Date: ..... 31/10/22 .....

**DARLINGTONOS (CIO)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2022**

		Year Ended 31.12.22 Unrestricted funds £	Period 21.7.20 to 31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	6,241	154,790
<b>Charitable activities</b>	5		
Charitable activities		240,775	101,045
Other trading activities	3	29,277	18,778
Investment income	4	50	82
Other income		8,566	7,223
<b>Total</b>		<u>284,909</u>	<u>281,918</u>
<b>EXPENDITURE ON</b>			
Raising funds		3,259	1,744
<b>Charitable activities</b>	6		
Charitable activities		280,025	155,779
<b>Total</b>		<u>283,284</u>	<u>157,523</u>
<b>NET INCOME</b>		1,625	124,395
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		124,395	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>126,020</u></u>	<u><u>124,395</u></u>

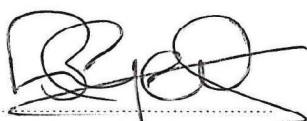
The notes form part of these financial statements

**DARLINGTONOS (CIO)**

**BALANCE SHEET**  
**31 December 2022**

		2022 Unrestricted funds £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	12	29,176	27,226
<b>CURRENT ASSETS</b>			
Debtors	13	9,823	9,206
Investments	14	30,035	30,035
Cash at bank		82,106	65,149
		<u>121,964</u>	<u>104,390</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(25,120)	(7,221)
		<u>96,844</u>	<u>97,169</u>
<b>NET CURRENT ASSETS</b>			
		<u>126,020</u>	<u>124,395</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>126,020</u>	<u>124,395</u>
<b>NET ASSETS</b>		<u>126,020</u>	<u>124,395</u>
<b>FUNDS</b>	17		
Unrestricted funds		<u>126,020</u>	<u>124,395</u>
<b>TOTAL FUNDS</b>		<u>126,020</u>	<u>124,395</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31.10.23 and were signed on its behalf by:

  
B A Myers - Trustee

## DARLINGTONOS (CIO)

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is a charitable incorporation organisation (CIO) registered in England and Wales, number CE022593. Registered with the Charity Commission under charity number 1190486.

The charity has taken advantage of the SORP concessions available to small charities.

The presentation currency of the financial statements is the Pound Sterling (£).

The period covered by these financial statements is 12 months to 31 December 2022, the comparative period shown is 21 July 2020 to 31 December 2021, a longer period. Therefore the comparative figures are not entirely comparable.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the income, receipt is probable and its amount can be measured reliably.

Performance income, such as ticket sales, are recognised once the production has taken place.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Current asset investments**

Current assets investments are deposit bonds. These are held for investment purposes rather than to meet short-term cash commitments as they fall due. The bonds are measured at the cash value on deposit.

##### **Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

DARLINGTONOS (CIO)

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2022

1. **ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors, these are measured at amortised cost with changes recognised in the statement of financial activities.

2. **DONATIONS AND LEGACIES**

	Year Ended 31.12.22 £	Period 21.7.20 to 31.12.21 £
Gifts	-	148,023
Donations	3,706	3,345
Members subscriptions	1,915	2,690
Friends income	620	732
	<u>6,241</u>	<u>154,790</u>

2021: Gifts of £148,023 represent the transfer of funds, assets and liabilities from Darlington Operatic Society, charity number 514996. Darlington Operatic Society closed 20 July 2020 and completed the transfer to DarlingtonOS (CIO) on 5 August 2020.

3. **OTHER TRADING ACTIVITIES**

	Year Ended 31.12.22 £	Period 21.7.20 to 31.12.21 £
100 Club	134	2,416
Programme sales	4,921	1,332
Merchandise sales	1,417	350
CDs and other sales	140	1,908
Costume hire	2,559	675
Building hire	20,106	12,097
	<u>29,277</u>	<u>18,778</u>

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2022**

**4. INVESTMENT INCOME**

	Year Ended 31.12.22	Period 21.7.20 to 31.12.21
	£	£
Deposit account interest	50	82
	<u>50</u>	<u>82</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Year Ended 31.12.22	Period 21.7.20 to 31.12.21
	Charitable activities £	Total activities £
Performance income	238,108	74,097
Grants	2,667	26,948
	<u>240,775</u>	<u>101,045</u>

Grants received, included in the above, are as follows:

	Year Ended 31.12.22	Period 21.7.20 to 31.12.21
	£	£
Darlington Borough Council	2,667	18,903
Postcode Neighbourhood Trust	-	8,045
	<u>2,667</u>	<u>26,948</u>

The charity received government assistance from Darlington Borough Council totalling £2,667 in the period to 31 December 2022 (2021: £18,903). The grants were provided to assist the charity to navigate the Covid-19 pandemic.

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Charitable activities	223,553	3,400	53,072	280,025
	<u>223,553</u>	<u>3,400</u>	<u>53,072</u>	<u>280,025</u>

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2022**

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	44,257	2,354	6,461	53,072
	<u>44,257</u>	<u>2,354</u>	<u>6,461</u>	<u>53,072</u>

**8. INDEPENDENT EXAMINERS' REMUNERATION**

	Year Ended 31.12.22 £	Period 21.7.20 to 31.12.21 £
Fees payable to the charity's auditors for other services:		
Independent Examination fees	1,564	1,056
Other accountancy fees	3,247	1,758
	<u>1,564</u>	<u>1,056</u>
	<u>3,247</u>	<u>1,758</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the period ended 31 December 2021.

**Trustees' expenses**

During the period expenses of £3,987 (2021: £2,184) were paid to Trustees. These expenses were direct reimbursement of charity expenses the Trustees had kindly paid in absence of the charity running a petty fund or having the charity card available at the time of payment. 4 Trustees in the period received reimbursement of expenses for payments for telephone bills, PC security, postage, costume materials, cleaning and website maintenance. In addition, 1 Trustee received £100 contribution to attend an industry conference.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	154,790
<b>Charitable activities</b>	
Charitable activities	101,045
Other trading activities	18,778
Investment income	82
Other income	7,223
<b>Total</b>	<u>281,918</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,744
<b>Charitable activities</b>	
Charitable activities	155,779
<b>Total</b>	<u>157,523</u>
<b>NET INCOME</b>	124,395

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	124,395

**11. PRIOR YEAR ADJUSTMENT**

An item previously reported as other trading activities has been reclassified in the comparative statement of financial activities as other income. The reclassified amount of £7,223 was a credit from HMRC in respect of a theatre tax relief claim.

**12. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	26,271	6,671	-	32,942
Additions	-	6,021	329	6,350
At 31 December 2022	26,271	12,692	329	39,292
<b>DEPRECIATION</b>				
At 1 January 2022	3,808	1,908	-	5,716
Charge for year	2,627	1,746	27	4,400
At 31 December 2022	6,435	3,654	27	10,116
<b>NET BOOK VALUE</b>				
At 31 December 2022	19,836	9,038	302	29,176
At 31 December 2021	22,463	4,763	-	27,226

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	78	-
VAT	274	2,476
Prepayments	9,471	6,730
	9,823	9,206

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2022**

**14. CURRENT ASSET INVESTMENTS**

	2022	2021
	£	£
Other	30,035	30,035

Current assets investments are National Savings Bonds and Premium Bonds.

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	5,581	2,000
Accruals and deferred income	19,539	5,221
	<u>25,120</u>	<u>7,221</u>

Income of £15,659 has been deferred as at 31 December 2022 (2021: £ 3,177). The deferred income is from ticket sales for performances yet to take place.

**16. LEASING AGREEMENTS**

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

	2022	2021
	£	£
Within one year	24,000	24,000
Between one and five years	96,000	96,000
In more than five years	40,000	64,000
	<u>160,000</u>	<u>184,000</u>

Lease payments, after allowable VAT, of £23,493 (2021: £30,601) are recognised as expenditure in the statement of financial activities.

**17. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	107,781	1,624	109,405
Kenneth Richardson Memorial Trust			
Bursary Fund	16,614	1	16,615
	<u>124,395</u>	<u>1,625</u>	<u>126,020</u>
<b>TOTAL FUNDS</b>	<u>124,395</u>	<u>1,625</u>	<u>126,020</u>

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2022**

**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	284,908	(283,284)	1,624
Kenneth Richardson Memorial Trust			
Bursary Fund	1	-	1
	<u>284,909</u>	<u>(283,284)</u>	<u>1,625</u>
<b>TOTAL FUNDS</b>	<u>284,909</u>	<u>(283,284)</u>	<u>1,625</u>

**Comparatives for movement in funds**

	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>		
General fund	107,781	107,781
Kenneth Richardson Memorial Trust		
Bursary Fund	16,614	16,614
	<u>124,395</u>	<u>124,395</u>
<b>TOTAL FUNDS</b>	<u>124,395</u>	<u>124,395</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	265,304	(157,523)	107,781
Kenneth Richardson Memorial Trust			
Bursary Fund	16,614	-	16,614
	<u>281,918</u>	<u>(157,523)</u>	<u>124,395</u>
<b>TOTAL FUNDS</b>	<u>281,918</u>	<u>(157,523)</u>	<u>124,395</u>

The Kenneth Memorial Trust was set up to offer financial assistance to enhance the skills for any member of the society who submits a successful bursary request. The committee acting as its administrators of the trust discussed the current state of play and applications for the bursary. Invitations to members are sent on making them aware if this fund. This does not only include a bursary for onstage, it is for every aspect of theatre, acting, backstage etc.

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2022**

**18. RELATED PARTY DISCLOSURES**

Other than expense reimbursement to Trustees, there were no related party transactions for the year ended 31 December 2022, nor the period ended 31 December 2021.

**DARLINGTONOS (CIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2022**

	Year Ended 31.12.22 £	Period 21.7.20 to 31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	148,023
Donations	3,706	3,345
Members subscriptions	1,915	2,690
Friends income	620	732
	<hr/>	<hr/>
	6,241	154,790
<b>Other trading activities</b>		
100 Club	134	2,416
Programme sales	4,921	1,332
Merchandise sales	1,417	350
CDs and other sales	140	1,908
Costume hire	2,559	675
Building hire	20,106	12,097
	<hr/>	<hr/>
	29,277	18,778
<b>Investment income</b>		
Deposit account interest	50	82
<b>Charitable activities</b>		
Performance income	238,108	74,097
Grants	2,667	26,948
	<hr/>	<hr/>
	240,775	101,045
<b>Other income</b>		
Other income	8,566	7,223
	<hr/>	<hr/>
<b>Total incoming resources</b>	284,909	281,918
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Programme printing	1,976	877
Merchandise	1,283	516
CDs and other fundraising costs	-	351
	<hr/>	<hr/>
	3,259	1,744
<b>Charitable activities</b>		
Advertising	3,390	3,892
Theatre hire	52,916	31,126
Carried forward	56,306	35,018

This page does not form part of the statutory financial statements

**DARLINGTONOS (CIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2022**

	Year Ended 31.12.22 £	Period 21.7.20 to 31.12.21 £
<b>Charitable activities</b>		
Brought forward	56,306	35,018
Royalties	40,324	3,098
Costumes and props	26,149	7,320
Scenery and lighting	40,080	10,464
Band	23,900	12,884
Music	1,751	2,668
Pianists	960	1,380
Production professional fees	18,548	19,085
Other production costs	13,789	8,949
Depreciation of fixtures and fittings	1,746	1,908
Donations from collections	3,400	1,512
	<hr/>	<hr/>
	226,953	104,286
<b>Support costs</b>		
<b>Management</b>		
Rent	23,493	30,601
Rates and water	986	357
Insurance	2,002	2,681
Light and heat	4,115	2,793
Telephone	1,157	817
Printing, postage and stationery	6,298	3,642
Sundries	2,074	-
Repairs and renewals	1,205	1,694
VAT adjustments	273	(521)
Depreciation of improvements to property	2,627	3,808
Depreciation of computer equipment	27	-
	<hr/>	<hr/>
	44,257	45,872
<b>Finance</b>		
Paypal fees	1,661	-
Bank charges	693	526
	<hr/>	<hr/>
	2,354	526
<b>Governance costs</b>		
Accountancy & independent examination	4,811	2,814
Tax consultants	1,200	904
Legal fees	250	1,177
NODA subscription	200	200
	<hr/>	<hr/>
	6,461	5,095
<b>Total resources expended</b>	<hr/>	<hr/>
	283,284	157,523
<b>Net income</b>	<hr/>	<hr/>
	1,625	124,395

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**DARLINGTONOS (CIO)**

England & Wales - Charity number 1190486

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# Accounts

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**REGISTERED CHARITY NUMBER: 1190486**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 21 JULY 2020 TO 31 DECEMBER 2021**  
**FOR**  
**DARLINGTONOS (CIO)**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**DARLINGTONOS (CIO)**

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**for the Period 21 July 2020 to 31 December 2021**

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**DARLINGTONOS (CIO)**

**REPORT OF THE TRUSTEES**  
**for the Period 21 July 2020 to 31 December 2021**

The trustees present their report with the financial statements of the charity for the period 21 July 2020 to 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements cover a period greater than a year as this is first accounting period since registration.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Rules and Constitution of the Society state that the object of the Society is 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 purposes as the Committee shall from time to time determine); and in furtherance of this object but not otherwise the Society through its management Committee shall have the following powers:-

- (a) To promote plays, drama, comedies, operas, operettas and other dramatic works of educative value.
- (b) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- (c) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- (d) To raise funds and invite and receive contributions from any person or person whatsoever by way of subscription, donation and otherwise: provided that the Society shall not undertake any permanent trading activities in raising funds.
- (e) To do all such other things as shall further the objects of the Society.

**Public benefit**

The charity's aims and achievements are set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

## **DARLINGTONOS (CIO)**

### **REPORT OF THE TRUSTEES** **for the Period 21 July 2020 to 31 December 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

What a year it has been not just for DarlingtonOS but for theatre worldwide. Until you stop and look back over the last 12 months you tend to forget exactly how much this company has achieved in a relatively short space of time.

March 2021

Announcement of the government roadmap to the relaxing of restrictions and the potential re-opening of theatres and some semblance of performing

April 2021

Our plans to create a socially distanced hybrid live / recorded production is well under way thanks to the vision and dedication of Jo Hand and Steven Hood.

The country is successfully navigating the roadmap to recovery

To support the hard work being done by the population to ensure covid targets were being met, we shared our 'Spread the Love Around' virtual video project - reaching over 11,000 people on Facebook

Tickets go on sale for our hybrid Come Back Home project - supported financially by Darlington for Culture and Creative Darlington

May 2021

We were able to move back in the rehearsal venue - socially distanced, maximum of 6 performers - but it was so good to be back

Moved into the Hippodrome for the pre-recorded video footage to be used in Come Back Home

June 2021

Come back home opens at the Hippodrome to a sold out socially distanced audience - the first live theatre in the Hippodrome for 15 months. Amazing, emotional feedback - both on stage and in the auditorium - people are so glad to be back watching live theatre.

With the confidence gained through Come Back Home we announce 3 new full-scale shows - SM3, Priscilla and Shrek

July 2021

Tickets go on sale to a 100% capacity audience for SM3

October 2021

Our first LIVE band call in 2 years

Our SM3 SIX girls open the Love Darlo Town Centre Business Event - we are still first in the queue to be asked to support top level council events

Opening night of SM3 - our first full show since Jekyll & Hyde. The show raised over £1300 for St Teresa's Hospice through the usual bucket collection

November 2021

Rehearsals start for our second trip on board Priscilla Queen of the Desert

QDOS pantomimes utilise Centre Stage as their rehearsal facilities for Cinderella and have already booked the venue for Peter Pan this year - I could tell you the star casting, but I'd have to shoot you all, so you'll have to wait until Tuesday next week for the Hippodrome's announcement.

January 2022

We announce our Spring 2023 blockbuster - Grease... we're back to regularly announcing big shows a year in advance

February 2022

We help organise and open the Mayor of Darlington's charity gala variety show at the Hippodrome helping to raise over £4000 for St Teresa's Hospice and Darlington Mind

## DARLINGTONOS (CIO)

### REPORT OF THE TRUSTEES for the Period 21 July 2020 to 31 December 2021

March 2022

only 7 weeks away from opening night of Priscilla with almost 2500 tickets sold

For us to complete this journey has only been possible through the hard work, dedication and belief of the Trustees, production teams, wardrobe team, tech teams and the members of this special group of people we call DarlingtonOS.

It has also only been possible from the financial support we secured through diligence and networking - Andy has been through the figures, and we are still constantly looking for further funding opportunities looking to take the strain off hires income and ticket sales as our only income streams with some audiences still reluctant to return.

So, what of the future? Financial stability naturally, which is why our line-up of shows reads as it does. Priscilla, Shrek, Grease.... Who know's what is next. We constantly walk that difficult line of balancing the desires of the membership with the needs of the bank balance.

With the line-up of shows as it is I believe we can concentrate on the secondary income streams which are so important to us to build a firm foundation for the future of the business. Hires, costumes, corporate support, lottery grants, government initiatives. Having the right people with the right knowledge working with us has never been more important. Please don't sit there and wait to be asked - if you have the skills, contacts, experience, the time, and desire we want to tap into that.

I want to finish by thanking all the trustees - current and past for their energy, support, and hard work over the last 12 months. I want to thank all the members of DarlingtonOS for never doubting the decisions, aims and objectives of the trustees. I want to ensure you all that we are here working for you, and you have a voice - the stage door is always open.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity reported a surplus of income over expenditure of £124,395 in the period ended 31 December 2021 however, this included the transfer of funds as a gift of £148,023 from Darlington Operatic Society, the entity that preceded the CIO. When ignoring this gift, the charity has a period deficit of £23,628. Total funds as at 31 December 2021 were £124,395.

##### **Review of the year**

The CIO found themselves at the start still in lockdown, so we continued to survive without our usual income but ensuring our day-to-day financial commitments are paid. As stated at the last AGM from the beginning we decided not to get ourselves in rent arrears (which was our largest outgoing), our landlords kindly offered to give us a payment holiday and defer payments of the rent, gas and electric to be put on hold and us repay a later date. We decided to continue to pay the rent/utilities and I can say we are not in any arrears and every payment has been made.

It has been a difficult year, but the accounts show that financially we have survived the year with a balance on our net assets of £124,395.

The main contribution to the loss was SM3, a loss on the show of £27,851.

##### **Reserves policy**

The Society consider it essential that they retain one years running costs of two shows, which they estimate will probably be in the region of £200,000 in the future. This amount will cover the Society's operating costs for twelve months. At 31 December 2021 there were unrestricted reserves of £124,395, meaning the charity has not achieved its reserves policy target. Other societies have ceased to exist as a result of the escalating costs of hiring rehearsal rooms, theatres and royalties and this Society is taking steps to address these issues and are mindful of reaching new audiences. Future productions will be considered in the light of these aims.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution as incorporated 21 July 2020.

## **DARLINGTONOS (CIO)**

### **REPORT OF THE TRUSTEES** **for the Period 21 July 2020 to 31 December 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Introduction and legal status**

DarlingtonOS (CIO) was registered 21 July 2020, funds were transferred in from Darlington Operatic Society to continue the Society's objectives in a different legal form.

Darlington Operatic Society can trace its origins back to 1912. The present Society was formed in 1945. Charitable giving has long been part of the Society's activities and the Society became a registered charity on 22 May 1984, number 514996, before transferring to the current legal form.

##### **Recruitment and appointment of new trustees**

We are currently at the maximum trustees allowed by the constitution which is 9 in total. Recruitment of any new trustee would only occur when one of the current trustees step down. Every three years a trustee has to be re-elected at the AGM, at that point members who want to be a trustee can put a nomination in. There are 9 trustees; 3 each have a three year cycle. If there is a vacancy throughout the year, the trustees can co-opt a member on they would need to go through official nomination at the next AGM.

##### **Organisational structure**

The Society is managed by a Committee consisting of an ex-officio President elected annually and twelve elected Committee members who each serve three years. Eight members of the Committee form a quorum. The Committee annually elects from its number a Chairman, a Vice-Chairman, an Honorary Secretary and Assistant, an Honorary Minute Secretary and an Honorary Treasurer and Assistant.

The Committee selects the Productions and also appoints the Director, Assistant Director, Musical Director, Stage Manager, Deputy Stage Manager and Lighting Designer for each Show.

The Committee is responsible for the finances of the Society and ensures that monies owed in are collected and that monies owed out are paid. The Committee also ensure that the funds of the Society are applied solely to the stated objects of the Society.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1190486

##### **Principal address**

20 The Fairway  
Darlington  
County Durham  
DL1 1ES

##### **Trustees**

S E Singleton  
G Hall  
L J Sams  
B A Myers  
J Cound  
P A Robson (appointed 29/3/2021)  
H E Winship (appointed 29/3/2021)  
C Monaghan (appointed 1/9/2021)  
H C Sams (appointed 25/3/2022)  
S Steel (resigned 9/11/2021)  
A G Taylor-Garthwaite (resigned 9/7/2021)

**DARLINGTONOS (CIO)**

**REPORT OF THE TRUSTEES**  
**for the Period 21 July 2020 to 31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

CPT

Chartered Certified Accountants

80 Victoria Road

Darlington

County Durham

DL1 5JG

**Bankers**

Barclays Bank plc

31 High Row

Darlington

County Durham

DL3 7QS


**Charitable Incorporated Organisation (CIO) number**

CE022593

**Name**

The charity's name is DarlingtonOS (CIO), it may also be known in the community by Darlington Operatic Society.

Approved by order of the board of trustees on 28/10/2022 and signed on its behalf by:



.....  
B A Myers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
DARLINGTONOS (CIO)**

**Independent examiner's report to the trustees of DarlingtonOS (CIO)**

I report to the charity trustees on my examination of the accounts of DarlingtonOS (CIO) (the Trust) for the period 21 July 2020 to 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Brian Thompson  
Association of Chartered Certified Accountants  
CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

Date: 28/10/2022

**DARLINGTONOS (CIO)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 21 July 2020 to 31 December 2021**

	Notes	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	2	154,790
<b>Charitable activities</b>	5	
Charitable activities		101,045
Other trading activities	3	26,001
Investment income	4	82
<b>Total</b>		<b>281,918</b>
<b>EXPENDITURE ON</b>		
Raising funds		1,744
<b>Charitable activities</b>		
Charitable activities		155,779
<b>Total</b>		<b>157,523</b>
<b>NET INCOME</b>		<b>124,395</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>124,395</b>

The notes form part of these financial statements

**DARLINGTONOS (CIO)**

**BALANCE SHEET**  
**31 December 2021**

	Notes	Unrestricted funds £
<b>FIXED ASSETS</b>		
Tangible assets	7	27,226
<b>CURRENT ASSETS</b>		
Debtors	8	9,206
Investments	9	30,035
Cash at bank		65,149
		<hr/> 104,390
<b>CREDITORS</b>		
Amounts falling due within one year	10	(7,221)
		<hr/> 97,169
<b>NET CURRENT ASSETS</b>		
		<hr/> 124,395
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		
		<hr/> 124,395
<b>NET ASSETS</b>		
		<hr/> <hr/> 124,395
<b>FUNDS</b>	12	
Unrestricted funds		<hr/> 124,395
<b>TOTAL FUNDS</b>		<hr/> <hr/> 124,395

The financial statements were approved by the Board of Trustees and authorised for issue on 28/12/2022 and were signed on its behalf by:



.....  
B A Myers - Trustee

## DARLINGTONOS (CIO)

### NOTES TO THE FINANCIAL STATEMENTS for the Period 21 July 2020 to 31 December 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity is a charitable incorporation organisation (CIO), number CE022593. Registered charity number 1190486.

The charity has taken advantage of the SORP concessions available to small charities.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised when there is evidence of entitlement to the income, receipt is probable and its amount can be measured reliably.

Performance income, such as ticket sales, are recognised once the production has taken place.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Current asset investments**

Current assets investments are deposit bonds. These are held for investment purposes rather than to meet short-term cash commitments as they fall due. The bonds are measured at the cash value on deposit.

##### **Tangible fixed assets**

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

Improvements to property	- 10% on cost
Fixtures and fittings	- 20% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 21 July 2020 to 31 December 2021**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Financial instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors, these are measured at amortised cost with changes recognised in the statement of financial activities.

**2. DONATIONS AND LEGACIES**

	£
Gifts	148,023
Donations	3,345
Members subscriptions	2,690
Friends income	732
	<hr/>
	154,790
	<hr/> <hr/>

Gifts of £148,023 represent the transfer of funds, assets and liabilities from Darlington Operatic Society, charity number 514996. Darlington Operatic Society closed 20 July 2020 and completed the transfer to DarlingtonOS (CIO) on 5 August 2020.

**3. OTHER TRADING ACTIVITIES**

	£
100 Club	2,416
Programme sales	1,332
Merchandise sales	350
CDs and other sales	9,131
Costume hire	675
Building hire	12,097
	<hr/>
	26,001
	<hr/> <hr/>

**4. INVESTMENT INCOME**

	£
Deposit account interest	82
	<hr/> <hr/>

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 21 July 2020 to 31 December 2021**

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Charitable activities £
Performance income	74,097
Grants	26,948
	<u>101,045</u>

Grants received, included in the above, are as follows:

	£
Darlington Borough Council	18,903
Postcode Neighbourhood Trust	8,045
	<u>26,948</u>

The charity received government assistance from Darlington Borough Council totalling £18,903 in the period. The grants were provided to assist the charity to navigate the Covid-19 pandemic.

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2021.

**Trustees' expenses**

During the period expenses of £2,184 were paid to Trustees. These expenses were direct reimbursement of charity expenses the Trustees had kindly paid in absence of the charity running a petty fund or having the charity card available at the time of payment. 3 Trustees in the period received reimbursement of expenses for payments for telephone bills, PC security, postage, costume materials, cleaning and website maintenance.

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
Additions	<u>26,271</u>	<u>6,671</u>	<u>32,942</u>
<b>DEPRECIATION</b>			
Charge for year	<u>3,808</u>	<u>1,908</u>	<u>5,716</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>22,463</u>	<u>4,763</u>	<u>27,226</u>

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 21 July 2020 to 31 December 2021**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	£
VAT	2,476
Prepayments	6,730
	<u>9,206</u>

<b>9. CURRENT ASSET INVESTMENTS</b>	£
Other	30,035
	<u>30,035</u>

Current assets investments are National Savings Bonds and Premium Bonds.

<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	£
Trade creditors	2,000
Accruals and deferred income	5,221
	<u>7,221</u>

<b>11. LEASING AGREEMENTS</b>	
Minimum lease payments under non-cancellable operating leases fall due as follows:	
	£
Within one year	24,000
Between one and five years	96,000
In more than five years	64,000
	<u>184,000</u>

Lease payments, after allowable VAT, of £30,601 are recognised as expenditure in the statement of financial activities.

<b>12. MOVEMENT IN FUNDS</b>	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>		
General fund	107,781	107,781
Kenneth Richardson Memorial Trust Bursary Fund	16,614	16,614
	<u>124,395</u>	<u>124,395</u>
<b>TOTAL FUNDS</b>	<u>124,395</u>	<u>124,395</u>

**DARLINGTONOS (CIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 21 July 2020 to 31 December 2021**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	265,304	(157,523)	107,781
Kenneth Richardson Memorial Trust			
Bursary Fund	16,614	-	16,614
	<u>281,918</u>	<u>(157,523)</u>	<u>124,395</u>
<b>TOTAL FUNDS</b>	<u>281,918</u>	<u>(157,523)</u>	<u>124,395</u>

The Kenneth Memorial Trust was set up to offer financial assistance to enhance the skills for any member of the society who submits a successful bursary request. The committee acting as its administrators of the trust discussed the current state of play and applications for the bursary. Invitations to members are sent on making them aware of this fund. This does not only include a bursary for onstage, it is for every aspect of theatre, acting, backstage etc.

**13. RELATED PARTY DISCLOSURES**

Other than expense reimbursement to Trustees, there were no related party transactions for the period ended 31 December 2021.

**DARLINGTONOS (CIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 21 July 2020 to 31 December 2021**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Gifts	148,023
Donations	3,345
Members subscriptions	2,690
Friends income	732
	<hr/>
	154,790

**Other trading activities**

100 Club	2,416
Programme sales	1,332
Merchandise sales	350
CDs and other sales	9,131
Costume hire	675
Building hire	12,097
	<hr/>
	26,001

**Investment income**

Deposit account interest	82
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**Charitable activities**

Performance income	74,097
Grants	26,948
	<hr/>
	101,045

**Total incoming resources**

---

**281,918**

**EXPENDITURE**

**Raising donations and legacies**

Programme printing	877
Merchandise	516
CDs and other fundraising costs	351
	<hr/>
	1,744

**Charitable activities**

Advertising	3,892
Theatre hire	31,126
Royalties	3,098
Costumes and props	7,320
Scenery and lighting	10,464
Band	12,884
Music	2,668
Pianists	1,380
Production professional fees	19,085
Carried forward	91,917

This page does not form part of the statutory financial statements

**DARLINGTONOS (CIO)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 21 July 2020 to 31 December 2021**

	£
<b>Charitable activities</b>	
Brought forward	91,917
Other production costs	8,949
Depreciation of fixtures and fittings	1,908
Donations from collections	1,512
	<hr/> 104,286
<b>Support costs</b>	
<b>Management</b>	
Rent	30,601
Rates and water	357
Insurance	2,681
Light and heat	2,793
Telephone	817
Printing, postage and stationery	3,642
Repairs and renewals	1,694
VAT adjustments	(521)
Depreciation of improvements to property	3,808
	<hr/> 45,872
<b>Finance</b>	
Bank charges	526
<b>Governance costs</b>	
Accountancy & independent examination	2,814
Tax consultants	904
Legal fees	1,177
NODA subscription	200
	<hr/> 5,095
Total resources expended	<hr/> 157,523
<b>Net income</b>	<hr/> <hr/> 124,395

This page does not form part of the statutory financial statements