

# THE DODS

England & Wales · Charity number 1195584

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-08-20

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

## Contact

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**Address** The DODS  
c/o The Chantry Centre  
34-36 Long Street  
Dursley  
GL11 4JB

**Phone** 07890203318

**Email** [info@the-dods.com](mailto:info@the-dods.com)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO EDUCATE THE PUBLIC IN THE DRAMATIC, OPERATIC AND PERFORMING ARTS AND TO FURTHER THE PUBLIC APPRECIATION AND TASTE IN THE SUCH ARTS THROUGH THE PERFORMANCE OF PLAYS, OPERAS, MUSICALS AND PANTOMIMES AND SUCH OTHER DRAMATIC WORKS OR PUBLIC PERFORMANCE AS THE TRUSTEES THINK FIT FROM TIME TO TIME.

**Activities:** The production and performance of drama, both spoken and musical, for the entertainment and enlightenment of the local populace

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Gloucestershire
- South Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£66,976	£64,573	-	-
2024-06-30	£65,026	£62,193	-	-
2023-06-30	£77,238	£57,849	-	-
2022-06-30	£33,219	£30,115	-	-

## Trustees

Name	Role	Appointed
<b>FRANCES MARJORIE TELFORD</b>	Chair	2021-08-22
Ann Bussey		2024-09-03
Catherine Ann Hamilton		2021-12-02
Craig John Hewlett		2023-09-05
Dr Andrew Richard Raymond Telford		2021-12-02
Ian Maxwell Robinson		2024-09-03
Jonathan Smallridge		2021-12-02
Kenneth Hitchings		2022-09-06
William George Irvine		2024-12-04

**THE DODS**

England & Wales - Charity number 1195584

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# Accounts

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COMPANY REGISTRATION NUMBER: CE026499

CHARITY REGISTRATION NUMBER: 01195584

**The DODS**  
**Unaudited Financial Statements**  
**30 June 2025**

**YEOMANS, HARRISON AND ASSOCIATES LTD**

Durham House  
38 Street Lane  
Denby  
Derbyshire  
DE5 8NE

**The DODS**  
**Financial Statements**  
**Year ended 30 June 2025**

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Notes to the financial statements	<b>6</b>

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# The DODS

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

### Reference and administrative details

**Registered charity name** The DODS  
**Charity registration number** 01195584  
**Company registration number** CE026499  
**Principal office and registered office** The Chantry Centre  
34-36 Long Street  
Dursley  
Gloucestershire  
GL11 4JB  
United Kingdom

### The trustees

F M Telford  
J Smallridge  
C Hamilton (Sluman)  
K Hitchings  
C J Hewlett  
W J Irvine (Appointed 4 December 2024)  
A Bussey (Appointed 3 September 2024)  
A Telford  
I M Robinson (Appointed 3 September 2024)

### Accountants

Yeomans, Harrison and Associates Ltd  
  
Durham House  
38 Street Lane  
Denby  
Derbyshire  
DE5 8NE

### Structure, governance and management

The Charity was established on 20 August 2021 as a Charitable Incorporated Organisation, following the Association Model Constitution.

# The DODS

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

---

### Objectives and activities

The object of the CIO is to educate the public in the dramatic, operatic and performing arts and to further the public appreciation and taste in such arts through the performance of plays, operas, musicals and pantomimes and such other dramatic works or public performance as the trustees think fit from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

In our third full year of activity since establishment as a CIO, we have put on a junior DODS musical in July 2024, a play in October 2024, a pantomime in January 2025 and a musical in May 2025.

### Achievements and performance

This has been another successful year for The DODS. All our productions have been enthusiastically presented and well received. Joseph and the Amazing Technicolor Dreamcoat was presented by our youth group in July 24 followed by the senior section's presentation of A Bunch of Amateurs in October. Junior and Senior sections combined to present the pantomime, Dick Whittington, in January 25 with Disney's Beauty and the Beast in May.

We acknowledge the generous support of Dursley Town Council for our Youth Group.

In addition our Youth Group has been preparing for a production of the home-grown musical, Break a Leg.

### Financial review

The charity has ended the year with a surplus of £2,403, however this includes fund raising grants, donations and investment income amounting to £4,334. The operating deficit was therefore (£1,931).

Reserves are held to cover the cost of a production in the event of cancellation. The Reserves Policy has been reviewed and our aim is to hold reserves of £20,000.

Assets totalling £17,913 held by Dursley Operatic and Dramatic Society were transferred to the DODS at the charity's inception. This comprised liquid assets and capital items whose value had been written off. Revenue income comes from membership fees, income from productions and fundraising appeals to our audience.

The Trustees have assessed the major risks to which the Charity is exposed. The principal risks facing the charity are the loss of performance space in the event of venue closure.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# The DODS

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2025

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The trustees' annual report was approved on 4 September 2025 and signed on behalf of the board of trustees by:



F M Telford  
Trustee

# The DODS

## Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	–	4,148	4,148	1,583
Other trading activities	5	62,642	–	62,642	63,312
Investment income	6	186	–	186	131
<b>Total income</b>		<u>62,828</u>	<u>4,148</u>	<u>66,976</u>	<u>65,026</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	64,025	548	64,573	62,193
<b>Total expenditure</b>		<u>64,025</u>	<u>548</u>	<u>64,573</u>	<u>62,193</u>
<b>Net income and net movement in funds</b>		<u>(1,197)</u>	<u>3,600</u>	<u>2,403</u>	<u>2,833</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		43,587	6,156	49,743	46,910
<b>Total funds carried forward</b>		<u>42,390</u>	<u>9,756</u>	<u>52,146</u>	<u>49,743</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

**The DODS**  
**Statement of Financial Position**  
**30 June 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	14	1,866	–
<b>Current assets</b>			
Debtors	15	279	–
Cash at bank and in hand		50,040	49,743
		<u>50,319</u>	<u>49,743</u>
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	<u>39</u>	<u>–</u>
<b>Net current assets</b>		<u>50,280</u>	<u>49,743</u>
<b>Total assets less current liabilities</b>		<u>52,146</u>	<u>49,743</u>
<b>Funds of the charity</b>			
Restricted funds		9,756	6,156
Unrestricted funds		42,390	43,587
<b>Total charity funds</b>	<b>17</b>	<u>52,146</u>	<u>49,743</u>


For the year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 September 2025, and are signed on behalf of the board by:



F M Telford  
Trustee

The notes on pages 6 to 13 form part of these financial statements.

# The DODS

## Notes to the Financial Statements

Year ended 30 June 2025

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### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Chantry Centre, 34-36 Long Street, Dursley, Gloucestershire, GL11 4JB, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations and gifts	–	4,148	4,148
<b>Grants</b>			
Hardship Fund	–	–	–
Grants Receivable	–	–	–
	<u>–</u>	<u>4,148</u>	<u>4,148</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations and gifts	9	374	383
<b>Grants</b>			
Hardship Fund	500	–	500
Grants Receivable	700	–	700
	<u>1,209</u>	<u>374</u>	<u>1,583</u>

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# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

### 5. Other trading activities

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Members subscriptions and fees	3,070	3,070	2,470	2,470
Tickets, programmes and ice sales	58,286	58,286	59,744	59,744
Social Events	1,071	1,071	966	966
Costume and equipment hire	215	215	132	132
	<u>62,642</u>	<u>62,642</u>	<u>63,312</u>	<u>63,312</u>

### 6. Investment income

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	<u>186</u>	<u>186</u>	<u>131</u>	<u>131</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2025</b>
	£	£	£
Production Costs	42,233	–	42,233
Social Event Costs	1,037	–	1,037
Workshop Costs	–	82	82
Lighting Board Costs	–	466	466
Support costs	<u>20,755</u>	<u>–</u>	<u>20,755</u>
	<u>64,025</u>	<u>548</u>	<u>64,573</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Production Costs	35,049	–	35,049
Social Event Costs	2,503	–	2,503
Workshop Costs	–	1,666	1,666
Lighting Board Costs	–	–	–
Support costs	<u>22,975</u>	<u>–</u>	<u>22,975</u>
	<u>60,527</u>	<u>1,666</u>	<u>62,193</u>

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Production Costs	42,233	20,755	62,988	58,024
Social Event Costs	1,037	–	1,037	2,503
Workshop Costs	82	–	82	1,666
Lighting Board Costs	466	–	466	–
	<u>43,818</u>	<u>20,755</u>	<u>64,573</u>	<u>62,193</u>

### 9. Analysis of support costs

	Analysis of support costs 2024	Total 2023
	£	£
Rent	9,464	7,700
Insurance	1,826	1,184
Telephone	84	84
Bank Charges	3,725	3,761
Sundry	3,799	7,863
Subscription	777	565
Accountancy Fee	1,080	1,818

### 10. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>466</u>	<u>–</u>

### 11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,224</u>

### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2025	2024
£	£

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 14. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 July 2024	–
Additions	2,332
<b>At 30 June 2025</b>	<u>2,332</u>
<b>Depreciation</b>	
At 1 July 2024	–
Charge for the year	466
<b>At 30 June 2025</b>	<u>466</u>
<b>Carrying amount</b>	
<b>At 30 June 2025</b>	<u>1,866</u>
At 30 June 2024	<u>–</u>

### 15. Debtors

	2025 £	2024 £
Trade debtors	<u>279</u>	<u>–</u>

### 16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	<u>39</u>	<u>–</u>

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 July 2024 £	Income £	Expenditure £	At 30 June 2025 £
Unrestricted funds	<u>43,587</u>	<u>62,828</u>	<u>(64,025)</u>	<u>42,390</u>

	At 1 July 2023 £	Income £	Expenditure £	At 30 June 2024 £
Unrestricted funds	<u>39,462</u>	<u>64,652</u>	<u>(60,527)</u>	<u>43,587</u>

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

### 17. Analysis of charitable funds *(continued)*

#### Restricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
Workshop Fund	6,156	142	(82)	6,216
Lighting Board Fund	–	3,760	(466)	3,294
Safeguarding Fund	–	246	–	246
	<u>6,156</u>	<u>4,148</u>	<u>(548)</u>	<u>9,756</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
Workshop Fund	7,448	374	(1,666)	6,156
Lighting Board Fund	–	–	–	–
Safeguarding Fund	–	–	–	–
	<u>7,448</u>	<u>374</u>	<u>(1,666)</u>	<u>6,156</u>

### 18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	–	1,866	1,866
Current assets	42,427	7,890	50,317
Creditors less than 1 year	(37)	–	(37)
<b>Net assets</b>	<u>42,390</u>	<u>9,756</u>	<u>52,146</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	–	–	–
Current assets	43,587	6,156	49,743
Creditors less than 1 year	–	–	–
<b>Net assets</b>	<u>43,587</u>	<u>6,156</u>	<u>49,743</u>

**THE DODS**

England & Wales - Charity number 1195584

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# Accounts

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COMPANY REGISTRATION NUMBER: CE0236499

CHARITY REGISTRATION NUMBER: 1195584

**The DODS**  
**Unaudited Financial Statements**  
**30 June 2024**

**YEOMANS, HARRISON AND ASSOCIATES LTD**

Durham House  
38 Street Lane  
Denby  
Derbyshire  
DE5 8NE

**The DODS**  
**Financial Statements**  
**Year ended 30 June 2024**

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# The DODS

## Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 June 2024

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

### Reference and administrative details

**Registered charity name** The DODS  
**Charity registration number** 1195584  
**Company registration number** CE0236499  
**Principal office and registered office** 22 Chapel Street  
Cam  
Dusley  
Gloucestershire  
GL11 5NU  
United Kingdom

### The trustees

F M Telford  
J Smallridge  
C Hamilton (Sluman)  
K Hitchings  
C J Hewlett (Appointed 5 September 2023)  
A Telford

### Accountants

Yeomans, Harrison and Associates Ltd  
  
Durham House  
38 Street Lane  
Denby  
Derbyshire  
DE5 8NE

### Structure, governance and management

The Charity was established on 20 August 2021 as a Charitable Incorporated Organisation, following the Association Model Constitution.

# The DODS

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2024

---

### Objectives and activities

The object of the CIO is to educate the public in the dramatic, operatic and performing arts and to further the public appreciation and taste in such arts through the performance of plays, operas, musicals and pantomimes and such other dramatic works or public performance as the trustees think fit from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

In our second full year of activity since establishment as a CIO, we have put on a junior DODS musical in July 2023, a play in October 2023, a pantomime in January 2024 and a musical in May 2024.

### Achievements and performance

This has been another successful year for The DODS. All our productions have been enthusiastically presented and well received. Bugsy Malone was presented by our youth group in July 23 followed by the senior section's presentation of Stepping Out in October. Junior and Senior sections combined to present the pantomime, Sleeping Beauty, in January 24 with Calendar Girls the Musical in May. We acknowledge the generous support of Dursley Town Council for our Youth Group. In addition our Youth Group has been preparing for a production of the musical, Joseph and the Amazing Technicolor Dreamcoat.

Plans for a new backstage workshop at the Chantry Centre have been abandoned due to rapidly escalating building costs and a lease has been secured on a workshop close to our performance venue.

### Financial review

The charity has ended the year with a surplus of £2,833, however this includes fund raising grants, donations and investment income amounting to £1,714. The operating surplus was therefore £1,119.

Reserves are held to cover the cost of a production in the event of cancellation. The Reserves Policy has been reviewed and our aim is to hold reserves of £20,000.

Assets totalling £17,913 held by Dursley Operatic and Dramatic Society were transferred to the DODS at the charity's inception. This comprised liquid assets and capital items whose value had been written off. Revenue income comes from membership fees, income from productions and fundraising appeals to our audience.

The Trustees have assessed the major risks to which the Charity is exposed. The principal risks facing the charity are the loss of performance space in the event of venue closure.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# The DODS

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 June 2024

---

The trustees' annual report was approved on 1st January 2025 and signed on behalf of the board of trustees by:



F M Telford  
Trustee

# The DODS

## Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2024

		2024		2023	
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	1,209	374	1,583	1,239
Other trading activities	5	63,312	–	63,312	75,989
Investment income	6	131	–	131	10
<b>Total income</b>		<u>64,652</u>	<u>374</u>	<u>65,026</u>	<u>77,238</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	<u>60,527</u>	<u>1,666</u>	<u>62,193</u>	<u>57,849</u>
<b>Total expenditure</b>		<u>60,527</u>	<u>1,666</u>	<u>62,193</u>	<u>57,849</u>
<b>Net income and net movement in funds</b>		<u>4,125</u>	<u>(1,292)</u>	<u>2,833</u>	<u>19,389</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>39,462</u>	<u>7,448</u>	<u>46,910</u>	<u>27,521</u>
<b>Total funds carried forward</b>		<u>43,587</u>	<u>6,156</u>	<u>49,743</u>	<u>46,910</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

**The DODS**  
**Statement of Financial Position**  
**30 June 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		49,743	46,910
<b>Net current assets</b>		<u>49,743</u>	<u>46,910</u>
<b>Total assets less current liabilities</b>		<u>49,743</u>	<u>46,910</u>
<b>Funds of the charity</b>			
Restricted funds		6,156	7,448
Unrestricted funds		43,587	39,462
<b>Total charity funds</b>	<b>12</b>	<u>49,743</u>	<u>46,910</u>

For the year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 1st January 2025 and are signed on behalf of the board by:



F M Telford  
Trustee

The notes on pages 6 to 11 form part of these financial statements.

# The DODS

## Notes to the Financial Statements

Year ended 30 June 2024

---

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 22 Chapel Street, Cam, Dusley, Gloucestershire, GL11 5NU, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations and gifts	9	374	383
<b>Grants</b>			
Hardship Fund	500	–	500
Grants Receivable	700	–	700
	<u>1,209</u>	<u>374</u>	<u>1,583</u>

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# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations and gifts	164	1,075	1,239
<b>Grants</b>			
Hardship Fund	–	–	–
Grants Receivable	–	–	–
	<u>164</u>	<u>1,075</u>	<u>1,239</u>

### 5. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Members subscriptions and fees	2,470	2,470	3,006	3,006
Tickets, programmes and ice sales	59,744	59,744	68,352	68,352
Social Events	966	966	2,623	2,623
Garment Sales	–	–	1,698	1,698
Costume and equipment hire	132	132	310	310
	<u>63,312</u>	<u>63,312</u>	<u>75,989</u>	<u>75,989</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	131	131	10	10
	<u>131</u>	<u>131</u>	<u>10</u>	<u>10</u>

# The DODS

## Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Production Costs	35,049	–	35,049
Sundry Costs	–	–	–
Social Event Costs	2,503	–	2,503
Garment Costs	–	–	–
Workshop Costs	–	1,666	1,666
Support costs	22,975	–	22,975
	<u>60,527</u>	<u>1,666</u>	<u>62,193</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Production Costs	40,356	–	40,356
Sundry Costs	293	–	293
Social Event Costs	651	–	651
Garment Costs	1,720	–	1,720
Workshop Costs	–	–	–
Support costs	14,829	–	14,829
	<u>57,849</u>	<u>–</u>	<u>57,849</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Production Costs	35,049	22,975	58,024	55,185
Sundry Costs	–	–	–	293
Social Event Costs	2,503	–	2,503	651
Garment Costs	–	–	–	1,720
Workshop Costs	1,666	–	1,666	–
	<u>39,218</u>	<u>22,975</u>	<u>62,193</u>	<u>57,849</u>

### 9. Analysis of support costs

	Analysis of support costs 2024 £	Total 2023 £
Rent	7,700	6,320
Insurance	1,184	930
Telephone	84	108
Bank Charges	3,761	4,327
Sundry	7,863	1,264

Subscription  
Accountancy Fee

565  
1,818

770  
1,110

# The DODS

## Notes to the Financial Statements *(continued)*

### Year ended 30 June 2024

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

<b>2024</b>	2023
<b>£</b>	<b>£</b>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
Unrestricted funds	<u>39,462</u>	<u>64,652</u>	<u>(60,527)</u>	<u>43,587</u>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
Unrestricted funds	<u>21,148</u>	<u>76,163</u>	<u>(57,849)</u>	<u>39,462</u>

##### Restricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
Workshop Fund	<u>7,448</u>	<u>374</u>	<u>(1,666)</u>	<u>6,156</u>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
Workshop Fund	<u>6,373</u>	<u>1,075</u>	<u>–</u>	<u>7,448</u>

#### 13. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	<u>43,587</u>	<u>6,156</u>	<u>49,743</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£

Current assets

39,462

7,448

46,910

**THE DODS**

England & Wales - Charity number 1195584

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# Accounts

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Charity registration number 1195584

**THE DODS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

# THE DODS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Frances Telford  
Andrew Telford  
Jonathan Smallridge  
Catherine Hamilton (Sluman)  
Michael Graham  
Melanie Cole  
Frederick Mint (Appointed 6 September 2022)  
Kenneth Hitchings (Appointed 6 September 2022)

### Charity number

1195584

### Principal address

22 Chapel Street  
Cam  
Dursley  
Gloucestershire  
United Kingdom  
GL11 5NU

### Independent examiner

Katherine Parkin FCA  
Azets Audit Services  
Epsilon House  
The Square  
Gloucester Business Park  
Gloucester  
United Kingdom  
GL3 4AD

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# THE DODS

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# THE DODS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 JUNE 2023*

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The Trustees presents their report and accounts for the year ended 30 June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document and the Charities Act 2011.

#### **Objectives and activities**

The object of the CIO is to educate the public in the dramatic, operatic and performing arts and to further the public appreciation and taste in such arts through the performance of plays, operas, musicals and pantomimes and such other dramatic works or public performance as the trustees think fit from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

In our first full year of activity post COVID lockdown, we have put on a junior DODS musical in July 2022, a play in October 2022, a pantomime in January 2023 & a musical in May 2023.

#### **Achievements and performance**

This has been a very successful year for The DODS. All our productions have been enthusiastically presented and well received by large audiences. An initial post-COVID reluctance to meet in large groups to rehearse has been overcome. Matilda Jr was presented by our youth group in July '22 followed by the senior section's presentation of 'Allo 'Allo in October. Junior and Senior sections combined to present Snow White in January '23. This production marked the start of our 70<sup>th</sup> Anniversary year which continued with Chitty Chitty Bang Bang in May. We acknowledge the generous support of Dursley Town Council for this production. In addition our Youth Group has been preparing for a production of the musical, Bugsy Malone.

Plans for our new backstage workshop have been revised to better fit in with other plans at the Chantry Centre.

#### **Financial review**

The charity has ended the year with a surplus of £19,389, however this includes fund raising grants, donations and investment income amounting to £1,249. The operating surplus was therefore £18,140.

Reserves are held to cover the cost of a production in the event of cancellation. Our aim is to hold reserves of £9,000.

Assets totalling £17,913 held by Dursley Operatic and Dramatic Society were transferred to the DODS at the charity's inception. This comprised liquid assets and capital items whose value had been written off. Revenue income comes from membership fees, income from productions and fundraising appeals to our audience.

The Trustees have assessed the major risks to which the Charity is exposed. The principal risks facing the charity are the loss of performance space in the event of venue closure. The current financial climate may make it difficult for audiences to attend events.

#### **Structure, governance and management**

The Charity was established on 20 August 2021 as a Charitable Incorporated Organisation, following the Association Model Constitution.

# THE DODS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

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The members of the Trustees who served during the year and up to the date of signature of the financial statements were:

Frances Telford

Andrew Telford

Calum Sharp

(Appointed 6 September 2022 and retired 6 September 2022)

Craig Hewlett

(Retired 6 September 2022)

Jonathan Smallridge

Catherine Hamilton (Sluman)

Michael Graham

Melanie Cole

David Hill

(Retired 6 September 2022)

Frederick Mint

(Appointed 6 September 2022)

Kenneth Hitchings

(Appointed 6 September 2022)

One third of the Trustees are elected by members at the AGM. Nominations for trustees from the membership are sought in a letter to members 6 weeks prior to the AGM. Any nominees so received join the pool of trustees seeking re-election with voting at the AGM.

The Trustees' report was approved by the Trustees.

Frances Telford

**Trustee**

7 October 2023

# THE DODS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DODS

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I report to the Trustees on my examination of the financial statements of The DODS (the Charity) for the year ended 30 June 2023.

### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records.

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 financial statements to be reached.

Katherine Parkin FCA  
Azets Audit Services  
Epsilon House  
The Square  
Gloucester Business Park  
Gloucester  
GL3 4AD  
United Kingdom

Dated: 7 October 2023

# THE DODS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2023**

### Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	2	164	1,075	1,239	24,416
Charitable activities	3	75,989	-	75,989	33,219
Investments	4	10	-	10	1
<b>Total income</b>		<u>76,163</u>	<u>1,075</u>	<u>77,238</u>	<u>57,636</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>57,849</u>	<u>-</u>	<u>57,849</u>	<u>30,115</u>
<b>Net income for the year/ Net movement in funds</b>		18,314	1,075	19,389	27,521
Fund balances at 1 July 2022		<u>21,148</u>	<u>6,373</u>	<u>27,521</u>	-
<b>Fund balances at 30 June 2023</b>		<u><u>39,462</u></u>	<u><u>7,448</u></u>	<u><u>46,910</u></u>	<u><u>27,521</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

### Prior financial period

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>				
Donations and legacies	2	18,075	6,341	24,416
Charitable activities	3	33,219	-	33,219
Investments	4	1	-	1
<b>Total income</b>		<u>51,295</u>	<u>6,341</u>	<u>57,636</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>30,115</u>	<u>-</u>	<u>30,115</u>
Gross transfers between funds		(32)	32	-
<b>Net income for the Period/ Net movement in funds</b>		21,148	6,373	27,521
Fund balances at 20 August 2021		<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at 30 June 2022</b>		<u><u>21,148</u></u>	<u><u>6,373</u></u>	<u><u>27,521</u></u>

# THE DODS

## BALANCE SHEET

AS AT 30 JUNE 2023

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		46,910		27,521	
		<u>46,910</u>		<u>27,521</u>	
Net current assets			46,910		27,521
			<u>46,910</u>		<u>27,521</u>
<b>Income funds</b>					
Restricted funds	11		7,448		6,373
Unrestricted funds			39,462		21,148
			<u>46,910</u>		<u>27,521</u>
			<u>46,910</u>		<u>27,521</u>

The financial statements were approved by the Trustees on 7 October 2023

Frances Telford  
**Trustee**

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2023*

---

### 1 Accounting policies

#### Charity information

The DODS is a Charitable Incorporated Organisation registered in England and Wales. Its principal address is The DODS, 22 Chapel Street, Cam, Dursley, Gloucestershire, GL11 5NU.

#### 1.1 Accounting convention

The financial statements have been prepared on a receipts and payments basis in accordance with exemptions permitted by the Charity Commission for non company charities with income less than £250,000.

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

All income, including grant income, is included on the Statement of Financial Activities as it is received.

#### 1.5 Expenditure

All expenditure is included on the Statement of Financial Activities as it is incurred and is 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.

#### 1.6 Taxation

The charity is exempt from corporation tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to the charitable objects.

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

#### 2 Donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	164	1,075	1,239	18,075	6,341	24,416

Unrestricted donations are comprised of the following -

	2023	2022
Transferred from Dursley Operatic & Dramatic Society	-	17,913
Donations	164	162
	£164	£18,075

Restricted donations relate to the Workshop Fund and are comprised of the following -

	2023	2022
Donation from local business	-	5,000
Cam Institute Grant	-	500
Renishaw Charities	-	500
Donations	1,075	373
	£1,075	£6,373

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2023*

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### 3 Charitable activities

	Members subscriptions and fees	Costume and equipment hire	Tickets, programmes and ices sales	Social events	Garment sales	Total 2023	Total 2022
	2023	2023	2023	2023	2023		
	£	£	£	£	£	£	£
Sales within charitable activities	3,006	310	68,352	2,623	1,698	75,989	33,219
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

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### 3 Charitable activities (Continued)

For the year ended 30 June 2022

	Members subscription and fees	Costume and equipment hire	Tickets, programmes and ices sales	Social events	Total 2022
	£	£	£	£	£
Sales within charitable activities	3,155	500	28,205	1,359	33,219
	<u>3,155</u>	<u>500</u>	<u>28,205</u>	<u>1,359</u>	<u>33,219</u>

### 4 Investments

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Interest receivable	10	1
	<u>10</u>	<u>1</u>

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 5 Charitable activities

	2023	Production costs	Social event costs	Garment costs	Total 2023	2022	Production costs	Social event costs	Total 2022
	£	2023	2023	2023	£	2022	2022	2022	£
		£	£	£	£	£	£	£	£
Charitable expenditure	293	40,354	651	1,722	43,020	18,485	1,228	19,713	
Share of support costs (see note 6)	-	13,719	-	-	13,719	10,150	-	10,150	
Share of governance costs (see note 6)	-	1,110	-	-	1,110	252	-	252	
	<u>293</u>	<u>55,183</u>	<u>651</u>	<u>1,722</u>	<u>57,849</u>	<u>28,887</u>	<u>1,228</u>	<u>30,115</u>	

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

### 6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Rent	6,320	-	6,320	7,358	-	7,358
Insurance	930	-	930	676	-	676
Postage and stationery	-	-	-	1	-	1
Telephone and fax	108	-	108	185	-	185
Sundry expenses	1,264	-	1,264	978	-	978
Subscriptions	770	-	770	653	-	653
Bank charges	4,327	-	4,327	299	-	299
Accountancy	-	1,110	1,110	-	252	252
	<u>13,719</u>	<u>1,110</u>	<u>14,829</u>	<u>10,150</u>	<u>252</u>	<u>10,402</u>
Analysed between Charitable activities	<u>13,719</u>	<u>1,110</u>	<u>14,829</u>	<u>10,150</u>	<u>252</u>	<u>10,402</u>

Governance costs include amounts payable to the independent examiner of £750 (2022: £Nil) for Independent Examination and £175 (2022: £Nil) payable to the Independent Examiner for other accountancy services provided.

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# THE DODS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

### 10 Unrestricted funds

These are unrestricted funds which are material to the Charity's activities made up as follows:

	Movement in funds			Balance at 1 July 2022	Movement in funds		
	Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Balance at 30 June 2023
	£	£	£		£	£	£
Unrestricted funds	51,295	(30,115)	(32)	21,148	76,163	(57,849)	39,462

### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds	
	Incoming resources	Transfers	Balance at 1 July 2022	Incoming resources	Balance at 30 June 2023
	£	£	£	£	£
Workshop fund	6,341	32	6,373	1,075	7,448

### 12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 June 2023 are represented by:					
Current assets/(liabilities)	39,462	7,448	46,910	6,373	27,521
	<u>39,462</u>	<u>7,448</u>	<u>46,910</u>	<u>6,373</u>	<u>27,521</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**THE DODS**

England & Wales - Charity number 1195584

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# Accounts

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**THE DODS**  
**TRUSTEES' REPORT AND RECIEPTS AND PAYMENTS ACCOUNTS**  
**FOR THE PERIOD ENDED 30 JUNE 2022**

# THE DODS

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Frances Telford  
Andrew Telford  
Calum Sharp  
Craig Hewlett  
Jonathan Smallridge  
Catherine Sluman  
Michael Graham  
Melanie Cole  
David Hill

**Charity number**

1195584

**Independent examiner**

Ian Landsown ACA  
Azets  
Prospect House  
5 May Lane  
Dursley  
Gloucestershire  
GL11 4JH  
United Kingdom

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# THE DODS

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Trustees' report	1 - 2
Independent examiner's report	3
Receipts and payments accounts	4
Balance sheet	5
Notes to the accounts	6 - 8

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# THE DODS

## TRUSTEES' REPORT

### *FOR THE PERIOD ENDED 30 JUNE 2022*

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The Trustees presents their report and accounts for the period ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document and the Charities Act 2011.

#### **Structure, governance and management**

The Charity was established on 20 August 2021 as a Charitable Incorporated Organisation, following the Association Model Constitution.

The members of the Trustees who served during the period were:

Frances Telford  
Andrew Telford  
Calum Sharp  
Craig Hewlett  
Jonathan Smallridge  
Catherine Sluman  
Michael Graham  
Melanie Cole  
David Hill

One third of the Trustees are elected by members at the AGM.

The Trustees have assessed the major risks to which the Charity is exposed. The principal risks facing the charity are the loss of performance space in the event of venue closure. The current financial climate may make it difficult for audiences to attend events.

#### **Objectives and activities**

The object of the CIO is to educate the public in the dramatic, operatic and performing arts and to further the public appreciation and taste in such arts through the performance of plays, operas, musicals and pantomimes and such other dramatic works or public performance as the trustees think fit from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's public benefit guidance.

After a period of no activity due to COVID, we have put on a Concert in October 2021, a Pantomime in January 2022 & a Musical in May 2022.

#### **Achievements and performance**

Prior to becoming a CIO, the DODS had been in an extended period of inactivity due to COVID and the concomitant restrictions on social gathering. Becoming a CIO coincided with the reduction in those restrictions and allowed theatrical performances to restart. A concert allowed performing members to get together again and present themselves to a socially distanced audience. This was followed by a pantomime and a musical which were well received by the public and gave an opportunity to see productions locally again. In addition our Youth Group has been preparing for a production of the musical, Matilda Jr. This, together with the pantomime, has given the opportunity for young people to work together again. Fundraising for a new backstage workshop was started.

There has been some success with fundraising through local businesses but grant support has, to date, been disappointing.

# THE DODS

## TRUSTEES' REPORT (CONTINUED)

*FOR THE PERIOD ENDED 30 JUNE 2022*

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### **Financial review**

The charity has ended the year with a surplus of £27,521, however this includes fund raising grants, donations and investment income amounting to £24,417. The operating surplus was therefore £3,104.

Reserves are held to cover the cost of a production in the event of cancellation. Our aim is to hold reserves of £9,000.

Assets totalling £17,913 held by Dursley Operatic and Dramatic Society were transferred to the DODS at the charity's inception. This comprised liquid assets and capital items whose value had been written off. Revenue income comes from membership fees, income from productions and fundraising appeals to our audience. We are developing grant applications.

On behalf of the board of Trustees

.....

Trustee

Dated: .....

# THE DODS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE DODS

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I report on the accounts of the Charity for the period ended 30 June 2022, which are set out on pages 4 to 8.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Lansdown ACA  
Azets  
Prospect House  
5 May Lane  
Dursley  
Gloucestershire  
GL11 4JH  
United Kingdom

Dated: .....

# THE DODS

## RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE PERIOD ENDED 30 JUNE 2022

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	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Receipts</b>				
Donations and legacies	2	18,075	6,341	24,416
Investment income	3	1	-	1
		<u>18,076</u>	<u>6,341</u>	<u>24,417</u>
Incoming resources from charitable activities	4	33,219	-	33,219
		<u>33,219</u>	<u>-</u>	<u>33,219</u>
<b>Total receipts</b>		<u>51,295</u>	<u>6,341</u>	<u>57,636</u>
<b>Payments</b>				
<b>Charitable activities</b>				
Production costs	5	18,484	-	18,484
Social event costs		1,228	-	1,228
		<u>19,712</u>	<u>-</u>	<u>19,712</u>
<b>Total charitable expenditure</b>		<u>19,712</u>	<u>-</u>	<u>19,712</u>
Other expenses		10,403	-	10,403
		<u>10,403</u>	<u>-</u>	<u>10,403</u>
<b>Total payments</b>		<u>30,115</u>	<u>-</u>	<u>30,115</u>
<b>Net of receipts</b>		<u>21,180</u>	<u>6,341</u>	<u>27,521</u>
Gross transfers between funds		<u>(32)</u>	<u>32</u>	<u>-</u>
<b>Net receipts</b>		<u>21,148</u>	<u>6,373</u>	<u>27,521</u>
Fund balances at 20 August 2021		<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances at 30 June 2022</b>		<u>21,148</u>	<u>6,373</u>	<u>27,521</u>

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# THE DODS

## BALANCE SHEET

AS AT 30 JUNE 2022

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	Notes	2022 £	£
<b>Current assets</b>			
Cash at bank and in hand		<u>27,521</u>	
<b>Total assets less current liabilities</b>			<u>27,521</u>
<b>Income funds</b>			
Restricted funds			6,373
Unrestricted funds			<u>21,148</u>
			<u>27,521</u>

The accounts were approved by the Trustees on .....

.....

Trustee

# THE DODS

## NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 30 JUNE 2022

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards and the Charities Act 2011.

### 2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £
Donations and gifts	<u>18,075</u>	<u>6,341</u>	<u>24,416</u>

Unrestricted donations are comprised of the following -

Transferred from Dursley Operatic & Dramatic Society	17,913
Donations	<u>162</u>
	<u>£18,075</u>

Restricted donations relate to the Workshop Fund and are comprised of the following -

Donation from local business	5,000
Cam Institute Grant	500
Renishaw Charities	500
Donations	<u>341</u>
	<u>£6,341</u>

### 3 Investment income

	<b>2022</b>
	<b>£</b>
Interest receivable	<u>1</u>

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# THE DODS

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE PERIOD ENDED 30 JUNE 2022

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#### 4 Incoming resources from charitable activities

	2022 £
Members subscriptions and fees	3,155
Costume and equipment hire	500
Tickets, programmes and ices sales	28,205
Social events	1,359
	<hr/>
	<b>33,219</b>
	<hr/> <hr/>

#### 5 Total resources expended

	2022 £
<b>Charitable activities</b>	
<u>Production costs</u>	
Activities undertaken directly	18,484
<u>Social event costs</u>	
Activities undertaken directly	1,228
	<hr/>
	<b>19,712</b>
	<hr/>
<b>Other expenses</b>	<b>10,403</b>
	<hr/>
	<b>30,115</b>
	<hr/> <hr/>

#### 6 Other expenses

	2022 £
Rent	7,358
Insurance	676
Administration	1,165
Professional fees	252
Subscriptions	653
Bank charges	299
	<hr/>
	<b>10403</b>
	<hr/> <hr/>

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# THE DODS

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE PERIOD ENDED 30 JUNE 2022

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#### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the period.

#### 8 Employees

There were no employees during the period.

#### 9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 June 2022 are represented by:			
Current assets	21,148	6,373	<b>27,521</b>
	<u>21,148</u>	<u>6,373</u>	<u><b>27,521</b></u>