

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

THE DODS

LEGAL AND ADMINISTRATIVE INFORMATION

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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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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 70th 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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DODS

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

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
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
Total income		76,163	1,075	77,238	57,636
Expenditure on:					
Charitable activities	5	57,849	-	57,849	30,115
Net income for the year/ Net movement in funds		18,314	1,075	19,389	27,521
Fund balances at 1 July 2022		21,148	6,373	27,521	-
Fund balances at 30 June 2023		39,462	7,448	46,910	27,521

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

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

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BALANCE SHEET

AS AT 30 JUNE 2023

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

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

Frances Telford
Trustee

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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.

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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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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

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

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

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	10	1

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

5 Charitable activities

		Production costs	Social event costs	Garment costs	Total	Production costs	Social event costs	Total
	2023	2023	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>

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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	<u>-</u>	<u>-</u>

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.

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

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	
	<u>6,341</u>	<u>32</u>	<u>6,373</u>	<u>1,075</u>	<u>7,448</u>	

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	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).