

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.

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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.

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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

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Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
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
Total income		<u>64,652</u>	<u>374</u>	<u>65,026</u>	<u>77,238</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>60,527</u>	<u>1,666</u>	<u>62,193</u>	<u>57,849</u>
Total expenditure		<u>60,527</u>	<u>1,666</u>	<u>62,193</u>	<u>57,849</u>
Net income and net movement in funds		<u>4,125</u>	<u>(1,292)</u>	<u>2,833</u>	<u>19,389</u>
Reconciliation of funds					
Total funds brought forward		<u>39,462</u>	<u>7,448</u>	<u>46,910</u>	<u>27,521</u>
Total funds carried forward		<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 £
Current assets			
Cash at bank and in hand		49,743	46,910
Net current assets		49,743	46,910
Total assets less current liabilities		49,743	46,910
 Funds of the charity			
Restricted funds		6,156	7,448
Unrestricted funds		43,587	39,462
Total charity funds	12	49,743	46,910

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.

F M Telford
Trustee

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

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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.

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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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Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

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 £
Donations			
Donations and gifts	9	374	383
Grants			
Hardship Fund	500	–	500
Grants Receivable	700	–	700
	<u>1,209</u>	<u>374</u>	<u>1,583</u>

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Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

4. Donations and legacies *(continued)*

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

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	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 £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<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

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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:

2024	2023
£	£

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	<u>39,462</u>	<u>7,448</u>	<u>46,910</u>
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