

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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Year ended 30 June 2025

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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.

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

Year ended 30 June 2025

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

A handwritten signature in black ink that reads "F M Telford." The signature is written in a cursive, slightly slanted style.

F M Telford
Trustee

The DODS

Statement of Financial Activities (including income and expenditure account)

Year ended 30 June 2025

| | | | 2025 | | 2024 |
|---|------|----------------------------|--------------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| 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 |
| Total income | | <u>62,828</u> | <u>4,148</u> | <u>66,976</u> | <u>65,026</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | 64,025 | 548 | 64,573 | 62,193 |
| Total expenditure | | <u>64,025</u> | <u>548</u> | <u>64,573</u> | <u>62,193</u> |
| Net income and net movement in funds | | <u>(1,197)</u> | <u>3,600</u> | <u>2,403</u> | <u>2,833</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 43,587 | 6,156 | 49,743 | 46,910 |
| Total funds carried forward | | <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.

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Statement of Financial Position
30 June 2025

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

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.

F M Telford
Trustee

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

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Notes to the Financial Statements

Year ended 30 June 2025

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.

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Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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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Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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.

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Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

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 £ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations and gifts | – | 4,148 | 4,148 |
| Grants | | | |
| Hardship Fund | – | – | – |
| Grants Receivable | – | – | – |
| | <u>–</u> | <u>4,148</u> | <u>4,148</u> |
| | | | |
| | 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 2025

5. Other trading activities

| | Unrestricted Funds | Total Funds 2025 | 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 | Total Funds 2025 | 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 | Total Funds 2025 |
|----------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| 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> |

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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).

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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 £ |
|------------------------|----------------------------|
| Cost | |
| At 1 July 2024 | — |
| Additions | 2,332 |
| At 30 June 2025 | <u>2,332</u> |
| Depreciation | |
| At 1 July 2024 | — |
| Charge for the year | 466 |
| At 30 June 2025 | <u>466</u> |
| Carrying amount | |
| At 30 June 2025 | <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> |

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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) |
| Net assets | <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 | — | — | — |
| Net assets | <u>43,587</u> | <u>6,156</u> | <u>49,743</u> |