

# IODS THEATRE COMPANY CIO

England & Wales · Charity number 1204387

## Details

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**Other names** IODS

**Status** Registered

**Legal form** CIO

**Registered** 2023-08-17

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

## Contact

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**Address** 48 Dewar Lane  
Kesgrave  
Ipswich  
Suffolk  
IP5 2GJ

**Phone** 07803513162

**Email** [martin.leigh@iods.co.uk](mailto:martin.leigh@iods.co.uk)

**Website** <https://www.iods.co.uk/>

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:(A) TO EDUCATE THE PUBLIC IN SUFFOLK IN THE DRAMATIC AND OPERATIC ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS THROUGH THE PRESENTATION OF PUBLIC PERFORMANCES.(B) TO FURTHER SUCH CHARITABLE PURPOSE OR PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL THINK FIT, IN PARTICULAR THROUGH THE MAKING OF GRANTS AND DONATIONS.

**Activities:** IODS Theatre Company CIO is a community musical theatre group. It is the incorporated version of Ipswich Operatic and Dramatic Society, a charity that has a long history of high quality theatre productions.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** LOCAL
- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£12,264	£8,677	-	-

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## Trustees

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Name	Role	Appointed
<b>James Hayward</b>	Chair	2023-08-17
Christine Skinner		2023-08-17
Elizabeth Howard		2023-08-17
Freyer Jane Marsh		2023-08-17
Keith Hammond		2024-08-27
Lesley Burrows		2023-08-17
Martin George Leigh		2023-08-17
Owen John Berry		2023-08-17
Stephanie Pamela Brown		2023-08-17

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**IODS THEATRE COMPANY CIO**

England & Wales - Charity number 1204387

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# Accounts

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**IODS THEATRE COMPANY CIO**  
**REGISTERED CHARITY NO 1204387**

**Report & Financial Statements**  
**For the period 17th August 2023 to 31st December 2024**

**Legal and administrative information**

<b>Trustees:</b>	Mr J Hayward	Chairman Appointed 17/08/2023
	Mr M Leigh	Appointed 17/08/2023
	Mrs S Brown	Appointed 17/08/2023
	Mrs C Skinner	Appointed 17/08/2023
	Mr M Booth	Appointed 17/08/2023 Resigned 20/08/2024
	Mrs E Howard	Appointed 17/08/2023
	Mr O Berry	Appointed 17/08/2023
	Miss F Marsh	Appointed 17/08/2023
	Ms L Burrows	Appointed 17/08/2023
	Mr T Evans	Appointed 20/08/2024 Resigned 27/08/2025
	Mr K Hammond	Appointed 20/08/2024

**Administration Office:** c/o 1 Willis Crescent  
Ipswich  
Suffolk  
IP4 3FA

**Independent Examiners:** Miss T Beaney 14 Meadowside Gardens  
ACCA MBA Msc (HRM) Rushmere St Andrew  
Ipswich IP4 5RD

**Charity Name and Number:** IODS Theatre Company CIO  
Registered Charity Number 1204387

**Bankers:** Lloyds Bank plc (Victoria Branch)  
PO Box 1000 BX1 1LT

## **Report of the Trustees for the period 17<sup>th</sup> August 2023 to 31<sup>st</sup> December 2024**

The trustees submit their first accounting report and the financial statements for the period 17<sup>th</sup> August 2023 to 31<sup>st</sup> December 2024. As these are the first accounts there are no prior year comparatives. Ongoing accounts will be prepared for each calendar year, starting 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025.

IODS Theatre Company CIO is a new charity and all assets from Ipswich Operatic & Dramatic Society (registered charity no 800129) were transferred to the new CIO (registered charity no 1204387) as at 31<sup>st</sup> July 2024. All trustees of Ipswich Operatic and Dramatic Company became Trustees of the new CIO. Ipswich Operatic and Dramatic Society will accordingly be de-registered as a charity after the final accounts are submitted to the Charity Commission. IODS Theatre Company CIO was registered on 17<sup>th</sup> August 2023 but trade commenced from 1<sup>st</sup> August 2024, following the transfer of assets from Ipswich Operatic and Dramatic Society.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2019) "Accounting and Reporting by Charities (FRS 102)" in preparing the annual report and financial statements of the charity.

### **Objectives and activities**

The charity's objectives are;

- To educate the public in Suffolk in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts through the presentation of public performances.
- To further such charitable purpose or purposes as the trustees in their absolute discretion shall think fit, in particular through the making of grants and donations.

The main activities undertaken for public benefit in relation to these objectives are the promoting and producing of musical theatre and drama, and encouraging people of all ages to engage with the Society or First Stage youth group.

A great contribution is made by member volunteers in all aspects of the Society's activities, management and governance without whom the Society could not function. All trustees give time voluntarily and receive no remuneration or other benefits.

The Society is a member of the National Operatic and Dramatic Association which is a source of helpful information and advice for the Charity, its objects and activities.

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

The charity was set up in August 2023 and is governed by a written constitution, which will be regularly reviewed, and was last amended November 2023.

The trustees, in whom the management of the charity is vested, meet regularly to discuss all matters relating to the charity including a review of the financial position. There are no set times for these meetings. The trust deed declares that the quorum is to be the number nearest to one third of the total number of Executive Committee members plus one. The trustees resign annually at the annual general meeting, except in respect of the positions of Business Manager, Secretary and Treasurer who hold office for three years. Resigning trustees are eligible for re-election.

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**Report of the Trustees for the period 17<sup>th</sup> August 2023 to 31<sup>st</sup> December 2024**  
**continued**

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Review of activities**

The Statement of Financial Activities for the period is set out on pages 5 and 6 of the financial statements. A summary of the financial results and the work of the charity is set out below.

**Income Generation**

The main Society performed one concert during the trading period between August and December 2024. This was Sounds Like Christmas (SLC 24), held at St Peters on the Waterfront, Ipswich. The concert continues the annual event set up by the previous IODS charity and is a favourite among the local community and is renowned for being 'the start of Christmas' to many concert goers. The show was a triumph, bringing festive cheer to over 500 audience members and returning a surplus of £4,938. Concert income was £11,221 which includes ticket sales of £8,366 and income from sale of refreshments of £1,280. Costs were £6,283 which represents 56% of income generated. £633 was collected through raffle ticket sales and this was subsequently donated to St Elizabeth hospice, a local charity who support people living with progressive and life-limiting illnesses.

The main Society general account returned a deficit of £1,351. The general account is not expected to make a surplus due to the high support costs such as premises hire and insurance not being fully met by the incoming membership fees. Income generated was £410 and costs were £1,761. All performers must be members and this income reflects the members who joined between 1<sup>st</sup> August and 31<sup>st</sup> December 2024. The costs mainly relate to premises hire for rehearsals.

First Stage is the youth group which runs alongside the general Society. At present the group is dormant until suitable leadership can be sourced. It is not intended that this closure be permanent and it is hoped that they can continue again in the future.

Overall the Society made a surplus for activities of £3,587.

**Fund Raising**

There was no fund raising in this year.

**Resources expended and services**

Governance costs in the year were £Nil.

**Reserves**

The trustees consider the reserves adequate but not excessive bearing in mind the considerable costs involved in mounting a major production and maintaining the wardrobe.

**Risk Management**

The trustees annually review the major risks of the charity and believe they have taken reasonable precautions to mitigate such matters. To date these have included those risks associated with running the major productions during each year as the society hires venues for these shows. In addition there is a child protection policy in place and this includes Criminal Records Bureau/Disclosure and Barring Service checks in respect of work with First Stage youth section.

This report was approved by the Trustees on 29 October 2025

  
.....  
Mrs C Skinner, Treasurer and Trustee

**Independent Examiners' Report to the Trustees of IODS Theatre Company CIO**

I report to the trustees on my examination of the accounts of the IODS Theatre Company CIO (the Society) for the period 17<sup>th</sup> August 2023 to 31<sup>st</sup> December 2024.

**Responsibilities and basis of report**

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

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

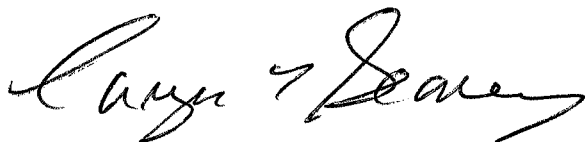
**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Society as required by section 130 of the Act; or
2. The accounts 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 accounts to be reached.

Signed:



Name: Miss T Beaney ACCA MBA Msc (HRM)

Address: 14 Meadowside Gardens, Rushmere St Andrew, Ipswich IP4 5RD

Date: 30/10/25

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Income & Expenditure Account)**  
**For the period 17/08/2023 to 31/12/2024**

	Notes	General £	SLC 24 £	First Stage £	UNRESTRICTED FUNDS 2024 Total £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds;					
Subscriptions					
Members		410		0	410
Friends (Patrons)					0
Gift Aid					0
Donations					
					0
Incoming resources from charitable activities;					
Production Receipts					0
Sponsorship					0
Acting Fees					0
Rent from First Stage					0
Sundry Income					0
Activities generating funds;					
Programmes & Merchandising income	2				0
Concerts	2	0	11,221		11,221
100 Club	2	0			0
Costumes / Equipment hire / sales	2	0			0
Social Events	2	0			0
Money received for charitable donation	3		633		633
Interest Received		0			0
<b>TOTAL INCOMING RESOURCES</b>		<u>410</u>	<u>11,854</u>	<u>0</u>	<u>12,264</u>

(Continued)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Income & Expenditure Account)**  
**For the period 17/08/2023 to 31/12/2024**

	Notes	General £	SLC 24 £	First Stage £	UNRESTRICTED FUNDS 2024 Total £
<b>RESOURCES EXPENDED</b>					
Charitable donations made	3	0	633		633
Cost of generating funds					
Printing programmes	2				0
Concerts	2		6,283		6,283
100 Club	2	0			0
T-Shirts and other costs	2				0
		0	6,283	0	6,283
Charitable Activities					
Cost of Activities in furtherance of Charity's objectives	4			0	0
Support Costs	5	1,761		0	1,761
		1,761	0	0	1,761
Governance Costs	6	0		0	0
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,761</b>	<b>6,916</b>	<b>0</b>	<b>8,677</b>
<b>NET (RESOURCES EXPENDED) / INCOMING RESOURCES</b>		<b>-1,351</b>	<b>4,938</b>	<b>0</b>	<b>3,587</b>
Show (deficit) / surplus to general		4,938	-4,938		0
Transfer of net assets from Ipswich Operatic on 31/07/2024		34,785		10,778	45,563
<b>NET MOVEMENT IN FUNDS</b>		<b>38,372</b>		<b>10,778</b>	<b>49,150</b>
Fund balances brought forward 17/08/2023		0	0	0	0
<b>FUND BALANCES CARRIED FORWARD 31/12/2024</b>		<b>38,372</b>	<b>0</b>	<b>10,778</b>	<b>49,150</b>

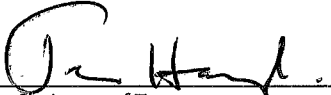
All of the above results are derived from continuing activities. All gains and losses recognised are included above.

**BALANCE SHEET AS AT 31st DECEMBER 2024**

Notes	2024
<b>FIXED ASSETS</b>	
	Tangible Fixed Assets 0
<b>CURRENT ASSETS</b>	
10	Debtors & Prepayments 2,065
	Cash at bank and in hand <u>47,918</u>
	49,983
<b>CREDITORS</b>	
11	Amounts falling due within one year <u>833</u>
13	<b>NET CURRENT ASSETS</b> 49,150
	<b>NET ASSETS</b> <u><u>49,150</u></u>
<b>FUNDS</b>	
Unrestricted Funds:	
	General Funds 38,372
	Designated Fund <u>10,778</u>
	<u>49,150</u>
	0

The financial statements on pages 5 to 11 were approved by the trustees on 29/10/25

And signed on their behalf by;

  
 \_\_\_\_\_  
 J Hayward - Chairman of Trustees

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the period 17<sup>th</sup> August 2023 to 31<sup>st</sup> December 2024**

The charity constitutes a public benefit entity as defined by FRS 102

**1 Accounting policies**

**(a) Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities Statement of Recommended Practice (SORP) 2019, "Accounting and Reporting by Charities" and comply with the Charities Act 2011.

**(b) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**(c) Incoming recognition**

All incoming resources are recognised once the Charity has entitlement to the income, it is probable that the income will be received and that the amount can be measured reliably.

No amounts are included in the financial statements for services donated by volunteers.

**(d) Expenditure recognition**

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Cost has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund-raising costs of those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**(e) Tangible fixed assets and depreciation**

The wardrobe and other small assets held are deemed to be immaterial and any costume purchases and related income are recognised in the SoFA in the year incurred.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period 17/08/2023 to 31/12/2024**

	General £	SLC 24 £	First Stage £	2024 Total £
<b>2 COST OF ACTIVITIES FOR GENERATING FUNDS</b>				
Income;				
Programme sales				0
Raffle income (own)				0
T-Shirts and other income				0
Concert income		11,221		11,221
100 Club receipts	0			0
Costume hire and sales	0			0
Social events	0			0
	0	11,221	0	11,221
Costs;				
Programme printing				0
Concert costs		6,283		6,283
100 Club prizes	0			0
T-Shirts and other costs				0
	0	4,938	0	4,938
<b>3 CHARITABLE DONATIONS</b>				
Raffle receipts (for charity donation)		633		633
Charitable donations made		633		633
	0	0	0	0
<b>4 COSTS OF ACTIVITIES IN FURTHERANCE OF CHARITY'S OBJECTIVES</b>				
Production costs:				
Theatre hire			0	0
Royalties				0
Orchestra, rehearsal pianists & music				0
Light & sound				0
Costume, scenery & props				0
Wardrobe usage (depreciation)				0
Publicity & printing				0
Hall hire				0
Production fees				0
Gratuities & sundries				0
	0	0	0	0

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period 17/08/2023 to 31/12/2024 (continued)**

	General	SLC 24	First Stage	2024 Total
	£	£	£	£
<b>5 SUPPORT COSTS</b>				
Rents	1,710		0	1,710
Insurance	0			0
Subscriptions & training	0			0
Social events	0			0
Bank charges	0			0
Telephone, stationery & postage				0
Sundries & gratuities				0
Waste disposal / premises expenses	0			0
Equipment expenses	51			51
	<u>1,761</u>	<u>0</u>	<u>0</u>	<u>1,761</u>
<b>6 GOVERNANCE COSTS</b>				
Professional fees	0			0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**7 TRUSTEES REMUNERATION**

The Trustees neither received nor waived any emoluments during the year

**8 STAFF COSTS**

There were no staff costs

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period 17/08/2023 to 31/12/2024 (continued)**

	2024 £
<b>10 DEBTORS &amp; PREPAYMENTS</b>	
2025 Production costs in advance	1,750
Trade Debtors	315
	2,065
<b>11. CREDITORS: Amounts falling due within one year</b>	
Accruals;	
Accrued donation to pay	0
Accrued concert fees	776
100 Club prizes	57
	833

**12 STATEMENT OF FUNDS**

	Unrestricted General Fund £	Unrestricted Designated First Stage £	2024 Total £
At 17th August 2023	0	0	0
Income	12,264	0	12,264
Expenditure	-8,677	0	-8,677
Transfer of net assets from Ipswich Operatic on 31/07/2024	34,785	10,778	45,563
At 31st December 2024	38,372	10,778	49,150

The general fund represents the free funds of the charity, which are not designated for particular purposes.

First Stage fund has been designated by the trustees specifically for the youth operatic and dramatic group.

**13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund £	Designated First Stage £	2024 Total £
Tangible Fixed Assets	0	0	0
Current Assets	39,205	10,778	49,983
Creditors	-833	0	-833
Total Net Assets	38,372	10,778	49,150

**Ipswich Operatic & Dramatic Society (registered charity 800129) ceased trading on 31/07/2024. The net assets of the business were transferred to IODS Theatre Company CIO (registered charity 1204387) at that date.**