

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2021
for
The Wombwell & District Amateur Operatic
Society

Brearley & Co Accountants
69 High Street
Dodworth
Barnsley
South Yorkshire
S75 3RQ

**The Wombwell & District Amateur Operatic
Society**

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for the Year Ended 30 April 2021**

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**The Wombwell & District Amateur Operatic
Society**

**Report of the Trustees
for the Year Ended 30 April 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

256339

Principal address

The Operatic Centre
George Street
Wombwell
Barnsley
S73 0DD

Trustees

Mr G Fellows
Mr L Smith
Mrs S Gent
Mrs L Pass
Mr C T Wakeford
Mrs V A Wakeford
Mrs V M Bates
Mrs J Dixon
Mrs L Roberts
Miss C Owen
Mrs D Oliver-Haste
Mrs A Murray

Independent examiner

Brearley & Co Accountants
69 High Street
Dodworth
Barnsley
South Yorkshire
S75 3RQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 16th February 2022 and signed on its behalf by:

Mrs D Oliver-Haste - Trustee

Independent Examiner's Report to the Trustees of
The Wombwell & District Amateur Operatic
Society

I report on the accounts for the year ended 30 April 2021, which are set out on pages three to seven.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Brearley & Co Accountants
The Old Co-op
69 High Street
Dodworth
Barnsley
South Yorkshire
S75 3RQ

16th February 2022

**The Wombwell & District Amateur Operatic
Society**

**Statement of Financial Activities
for the Year Ended 30 April 2021**

		30.4.21	30.4.20
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		32,366	1,458
Activities for generating funds	2	533	24,828
Investment income	3	<u>2</u>	<u>6</u>
Total incoming resources		32,901	26,292
RESOURCES EXPENDED			
Other resources expended		<u>12,868</u>	<u>27,625</u>
NET INCOMING/(OUTGOING) RESOURCES			
		20,033	(1,333)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>17,974</u>	<u>19,307</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>38,007</u></u>	<u><u>17,974</u></u>

The notes form part of these financial statements

**The Wombwell & District Amateur Operatic
Society**

**Balance Sheet
At 30 April 2021**

		30.4.21	30.4.20
		Unrestricted	Total
		fund	funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	5	13,336	13,336
CURRENT ASSETS			
Prepayments and accrued income		500	1,000
Cash at bank and in hand		<u>24,171</u>	<u>3,638</u>
		24,671	4,638
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>24,671</u>	<u>4,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		38,007	17,974
		<hr/>	<hr/>
NET ASSETS		<u>38,007</u>	<u>17,974</u>
FUNDS			
Unrestricted funds	6	<u>38,007</u>	<u>17,974</u>
TOTAL FUNDS		<u>38,007</u>	<u>17,974</u>

The financial statements were approved by the Board of Trustees on 16 February 2022 and were signed on its behalf by:

Mrs D Oliver-Haste -Trustee

**The Wombwell & District Amateur Operatic
Society**

**Notes to the Financial Statements
for the Year Ended 30 April 2021**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

	30.4.21	30.4.20
	£	£
Fundraising events	25	4,275
Costume Hire	-	85
Income From Productions	475	16,395
Room Hire	-	2,134
Other income	33	1,939
	<u>533</u>	<u>24,828</u>

3. INVESTMENT INCOME

	30.4.21	30.4.20
	£	£
Deposit account interest	<u>2</u>	<u>6</u>

**The Wombwell & District Amateur Operatic
Society**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2021**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 May 2020 and 30 April 2021	<u><u>13,336</u></u>
 NET BOOK VALUE	
At 30 April 2021	<u><u>13,336</u></u>
At 30 April 2019	<u><u>13,336</u></u>

6. MOVEMENT IN FUNDS

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	17,974	20,033	38,007
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u><u>17,974</u></u>	<u><u>20,033</u></u>	<u><u>38,007</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,901	(12,868)	20,033
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u><u>32,901</u></u>	<u><u>(12,868)</u></u>	<u><u>20,033</u></u>

**The Wombwell & District Amateur Operatic
Society**

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2021**

6. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted Funds			
General fund	19,307	(1,333)	17,974
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,307</u>	<u>(1,333)</u>	<u>17,974</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,828	(27,625)	(1,333)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,828</u>	<u>(27,625)</u>	<u>(1,333)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
Unrestricted funds			
General fund	19,307	18,700	38,007
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>19,307</u>	<u>18,700</u>	<u>38,007</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,193	(40,493)	18,700
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>59,193</u>	<u>(40,493)</u>	<u>18,700</u>

**The Wombwell & District Amateur Operatic
Society**

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2021**

	30.4.21	30.4.20
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	-	413
Grants	27,431	-
Subscriptions	-	1,045
Insurance	4,873	-
Other	<u>62</u>	<u>-</u>
	32,366	1,458
Activities for generating funds		
Fundraising events	25	4,275
Costume Hire	-	85
Income From Productions	-	16,395
Room Hire	-	2,134
Other income	<u>508</u>	<u>1,939</u>
	533	24,828
Investment income		
Deposit account interest	<u>2</u>	<u>6</u>
Total incoming resources	32,901	26,292
RESOURCES EXPENDED		
Support costs		
Management		
Expenditure on Activities	<u>12,868</u>	<u>27,625</u>
Total resources expended	12,868	27,625
	<u> </u>	<u> </u>
Net expenditure	<u>20,033</u>	<u>(1,333)</u>