

**REGISTERED CHARITY NUMBER: 263575**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2024  
for  
ALTON OPERATIC AND DRAMATIC SOCIETY**

Mrs Caroline Scull BA FCCA  
B20 Ltd  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

# **ALTON OPERATIC AND DRAMATIC SOCIETY**

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## **ALTON OPERATIC AND DRAMATIC SOCIETY**

### **Report of the Trustees for the Year Ended 30 June 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

The society is established to educate the public in the dramatic arts and to further the development of public appreciation and taste in the said arts. The committee confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the society's aims and objectives and in planning future activities.

These objectives are primarily achieved by the presentation to the general public of plays and musical productions.

During the year under review the Society put on two productions "Allo Allo" and "Legally Blonde".

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

The society is administered in accordance with the Rules adopted on the 11th October 1995.

##### **Recruitment and appointment of new trustees**

All Trustees and Committee members are members of the Society and elected at the Annual General Meeting of the Society for a period of one year and are then eligible for re-election.

##### **Committee Members serving alongside the Trustees**

Christine White (Secretary)

Davis Clements

Danielle Aimes

Tamasin Ellis

William Nash

Kerry Nash

Kate Youll

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

263575

##### **Principal address**

26 Inhams Road

Holybourne

Alton

Hampshire

GU34 4EU

##### **Trustees**

P Catterall

P Mills President

S Borrell

D White (Treasurer)

E Bradbury (Chair)

H Armitage

**ALTON OPERATIC AND DRAMATIC SOCIETY**

**Report of the Trustees  
for the Year Ended 30 June 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mrs Caroline Scull BA FCCA  
B20 Ltd  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

**Bankers**

HSBC Bank plc  
23/24 Paddington House  
Festival Place  
Basingstoke  
Hampshire  
RG21 7LJ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Alton Operatic and Dramatic Society**

**Independent examiner's report to the trustees of Alton Operatic and Dramatic Society**

I report to the charity trustees on my examination of the accounts of Alton Operatic and Dramatic Society (the Trust) for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Mrs Caroline Scull

Mrs Caroline Scull BA FCCA  
B20 Ltd  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: 20/9/2024

# ALTON OPERATIC AND DRAMATIC SOCIETY

## Statement of Financial Activities for the Year Ended 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1,380	1,006
<b>Charitable activities</b>			
Productions		25,118	18,079
Other trading activities	2	634	2,247
Investment income	3	<u>320</u>	<u>101</u>
<b>Total</b>		<u>27,452</u>	<u>21,433</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Productions		21,607	19,600
Other		<u>3,055</u>	<u>1,574</u>
<b>Total</b>		<u>24,662</u>	<u>21,174</u>
<b>NET INCOME</b>		2,790	259
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>20,221</u>	<u>19,962</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>23,011</u>	<u>20,221</u>

The notes form part of these financial statements

# ALTON OPERATIC AND DRAMATIC SOCIETY

## Balance Sheet 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	2,326	1,148
<b>CURRENT ASSETS</b>			
Debtors	6	920	1,613
Cash at bank and in hand		<u>20,005</u>	<u>17,670</u>
		20,925	19,283
<b>CREDITORS</b>			
Amounts falling due within one year	7	(240)	(210)
		<u>20,685</u>	<u>19,073</u>
<b>NET CURRENT ASSETS</b>			
		<u>23,011</u>	<u>20,221</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>23,011</u>	<u>20,221</u>
<b>NET ASSETS</b>			
		<u>23,011</u>	<u>20,221</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>23,011</u>	<u>20,221</u>
<b>TOTAL FUNDS</b>		<u>23,011</u>	<u>20,221</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

## ALTON OPERATIC AND DRAMATIC SOCIETY

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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.

##### 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.

#### 2. OTHER TRADING ACTIVITIES

	30.6.24	30.6.23
	£	£
Fundraising	<u>634</u>	<u>2,247</u>

#### 3. INVESTMENT INCOME

	30.6.24	30.6.23
	£	£
Deposit account interest	<u>320</u>	<u>101</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.



# **ALTON OPERATIC AND DRAMATIC SOCIETY**

## **Notes to the Financial Statements - continued for the Year Ended 30 June 2024**

### **5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 July 2023	13,917
Additions	<u>1,178</u>
At 30 June 2024	<u>15,095</u>
<b>DEPRECIATION</b>	
At 1 July 2023 and 30 June 2024	<u>12,769</u>
<b>NET BOOK VALUE</b>	
At 30 June 2024	<u>2,326</u>
At 30 June 2023	<u>1,148</u>

### **6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.24 £	30.6.23 £
Trade debtors	75	-
Prepayments	<u>845</u>	<u>1,613</u>
	<u>920</u>	<u>1,613</u>

### **7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.24 £	30.6.23 £
Other creditors	<u>240</u>	<u>210</u>

### **8. MOVEMENT IN FUNDS**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	20,221	2,790	23,011
	<u>20,221</u>	<u>2,790</u>	<u>23,011</u>
<b>TOTAL FUNDS</b>			
	<u>20,221</u>	<u>2,790</u>	<u>23,011</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,452	(24,662)	2,790
	<u>27,452</u>	<u>(24,662)</u>	<u>2,790</u>
<b>TOTAL FUNDS</b>			
	<u>27,452</u>	<u>(24,662)</u>	<u>2,790</u>

# ALTON OPERATIC AND DRAMATIC SOCIETY

## Notes to the Financial Statements - continued for the Year Ended 30 June 2024

### 9. MOVEMENT IN FUNDS

#### Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	19,962	259	20,221
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>19,962</u>	<u>259</u>	<u>20,221</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,433	(21,174)	259
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>21,433</u>	<u>(21,174)</u>	<u>259</u>

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	19,962	3,049	23,011
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>19,962</u>	<u>3,049</u>	<u>23,011</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 £
<b>Unrestricted funds</b>			
General fund	48,885	(45,836)	3,049
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,885</u>	<u>(45,836)</u>	<u>3,049</u>

### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

# ALTON OPERATIC AND DRAMATIC SOCIETY

## Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	1,380	1,006
<b>Other trading activities</b>		
Fundraising	634	2,247
<b>Investment income</b>		
Deposit account interest	320	101
<b>Charitable activities</b>		
Musical Production	14,069	13,583
Dramatic Production	<u>11,049</u>	<u>4,496</u>
	<u>25,118</u>	<u>18,079</u>
<b>Total incoming resources</b>	27,452	21,433
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Musical Production	14,978	14,650
Dramatic Production	<u>6,629</u>	<u>4,950</u>
	21,607	19,600
<b>Support costs</b>		
<b>Management</b>		
NODA insurance	466	653
Sundries	1,786	177
NODA subscription	199	190
Independent Examiners Fee	390	360
Xero subscription	<u>214</u>	<u>194</u>
	<u>3,055</u>	<u>1,574</u>
<b>Total resources expended</b>	<u>24,662</u>	<u>21,174</u>
<b>Net income</b>	<u>2,790</u>	<u>259</u>

This page does not form part of the statutory financial statements