

# WESTON-SUPER-MARE OPERATIC SOCIETY

England & Wales - Charity number 266217

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1973-10-17

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

## Contact

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**Address** Aldersleigh  
Birch Avenue  
Bleadon  
Weston-Super-Mare  
Somerset  
BS24 0PA

**Phone** 07799892373

**Email** [westonoptreasurer@gmail.com](mailto:westonoptreasurer@gmail.com)

**Website** [www.westonoperaticsociety.org](http://www.westonoperaticsociety.org)

## Activities

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**Objects:** TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS, AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS.

**Activities:** Theatre arts - the furtherence of performing arts in the locality and the education and entertainment of the general public

## Classification

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- **How:** Makes Grants To Organisations
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** WESTON-SUPER-MARE AND DISTRICT
- North Somerset
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£155,758	£137,859	-	-
2023-12-31	£144,341	£127,270	-	-
2022-12-31	£113,302	£113,992	-	-
2021-12-31	£51,954	£19,142	-	-
2020-12-31	£40,868	£20,053	-	-

## Trustees

Name	Role	Appointed
Kevin Wheeler		2023-08-09
Margaret Anne Wookey		2023-08-09
Philippa Jane Tanner		2026-04-22
Samuel Chew		2023-04-17

**WESTON-SUPER-MARE OPERATIC SOCIETY**

England & Wales - Charity number 266217

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# Accounts

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WESTON SUPER MARE OPERATIC SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
Registered Charity Number 266217

Independent Examiner  
Mr Adam Turrell BA (Hons) FCA  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

FOR THE YEAR ENDED 31 DECEMBER 2024

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## WESTON SUPER MARE OPERATIC SOCIETY

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>Name of Charity:</b>	Weston-super-Mare Operatic Society
<b>Registered Charity Number:</b>	266217
<b>Legal Form:</b>	Unincorporated Charitable Society
<b>Governing Document:</b>	The society was constituted and registered as a charity on 17 October 1973. It's constitution was last amended on 17 April 2024.
<b>Address:</b>	St. Jude's Hall Grove Road Milton Weston super Mare BS22 8HB
<b>Bankers:</b>	Bank of Scotland 38 St Andrew Square Edinburgh EH2 2YR
<b>Independent Examiner:</b>	Mr Nigel Blannin BSc (Hons), FCA Maxwells Chartered Accountants 4 King Square Bridgwater Somerset TA6 3YF
<b>Trustees:</b>	Felicity Berry (Vice Chair from August 2023 and Acting Chair from November 2023) Samantha Aylott Appointed 2022 and Vice Chair from April 2024 Philip Heycock (Vice-Chair until August 2023, Treasurer from August 2023) Margaret Wookey Appointed August 2023 Hannah Steer Appointed August 2023 Jodie Vickery Appointed August 2023 Kirsteen Creswick Appointed August 2023 Kevin Wheeler Appointed August 2023 Sam Chew Appointed April 2024  Georgina Barry (Chair until October 2023) Carl Atkinson (Treasurer until August 2023) Laura Taylor (Until August 2023) Anne-Marie Ford (Until August 2023) Amy Badman (Until August 2023)

There were no changes in the composition of the trustees' between the year end date and the date of approval of this Annual Report.

**WESTON SUPER MARE OPERATIC SOCIETY**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

(continued)

**Objects:**

The Society is independent and has as its objective to educate the public in the dramatic and operatic arts and to further the development of the public appreciation and taste in the said arts. In the furtherance of this object but not otherwise the Society through its management committee has the following powers:

- 1) To promote plays, drama, comedies, operas, operettas, and other dramatic and operatic works of educational value.
- 2) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- 3) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- 4) To raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise; provided that the Society shall not undertake any permanent trading activities in raising funds.
- 5) To do all such things as shall further the objects of the Society.

## **WESTON SUPER MARE OPERATIC SOCIETY**

### **TRUSTEES ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees are pleased to present their report and financial statements for the year ended 31 December 2023. The financial statements comply with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit, the society's regulations and the Statement of Recommended Practice (2005) - Accounting and Reporting by Charities.

#### **LEGAL STATUS**

Reference and administrative information set out in pages 1 and 2 form part of this report.

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

#### **GOVERNING DOCUMENT**

Weston super Mare Operatic Society is registered with the Charity Commission, number 266217 and is governed by its Rules and Regulations which were adopted on 30 March 1971.

#### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

The Society is managed by a General Purposes Committee which consists of the following: Chairman, Vice-Chairman, Treasurer and Secretary (non-voting), and six elected ordinary members.

All according to voting (which if necessary shall be by secret ballot) will serve for one year.

For the purposes of the above Committee, five voting members shall form a quorum.

No member of the Society may serve as an ordinary member for more than three consecutive years.

At the Annual General Meeting new members etc. shall be elected.

There is also a Production Committee consisting of the following: Chairman (or Chairman's delegated officer from the GP Committee) Publicity Manager, Wardrobe Mistress/Master, Business Manager, and Secretary/Assistant Secretary, Treasurer together with the Musical Director, Stage Manager, Director and Choreographer. This Committee will deal directly with the Society's productions, excluding financial matters.

The Production Committee shall have the power to co-opt.

#### **RELATED PARTIES**

There were no related party transactions during the year.

#### **RISK MANAGEMENT**

The trustees do not believe the Society is subject to any substantial risks beyond the liabilities discussed in this Annual Report and Financial Statements, and have taken steps to minimise any risks

### **ACHIEVEMENTS AND PERFORMANCE**

The Society had another succesful year both in terms of its shows and its finances.

We performed Rodgers and Hammerstein's Oklahoma for our Easter production at the Playhouse and the large audiences loved it with really good ticket sales making a profit too.

This was followed in the autumn with Joseph and the Amazing Technicolor Dreamcoat where the adult company were joined by our talented youngsters 'The Oppitts' to create another showstopper production. Ending with a lively megamix the packed audiences were up on their feet and there was a real buzz afterwards. This show made a significant surplus and raised the bar for the future.

The surpluses have enabled essental backlog maintenance works to be carried out at out base at St Jude's Hall.

**WESTON SUPER MARE OPERATIC SOCIETY**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**ACHIEVEMENTS AND PERFORMANCE (continued)**

**FINANCIAL REVIEW**

The financial statements show an increase in incoming resources and resources expended in 2024. A surplus was achieved for each production and membership income, investment income and fundraising in total exceeded governance costs and the net cost of running premises. In addition to the social committee fundraising, the 200 Club also generated a significant amount of fundraising income. The Society is fortunate to own St Jude's Hall and therefore does not incur rental costs for rehearsals.

**INVESTMENT POLICY**

The investment policy has been to choose the best bank accounts available from the society's existing bankers. It is also the Society's policy to continue building up reserves by means of annual operating surpluses.

**RESERVES**

The balance sheet shows funds available to the Society. Unrestricted funds amounts total £176,805

The Trustees have determined that the appropriate level of free reserves which are not invested in fixed assets should be to ensure continuity in the event of large variations in income, to pay for specific future projects, and to cover specific liabilities.

The Society needs to meet its future commitments known and unknown.  
It is not intended that the Society should accumulate reserves from funding.

**PLANS FOR FUTURE PERIODS**

The Society plans to continue its activities in future years and to increase its reserves.

**VOLUNTEERS**

The Society is grateful for the ongoing efforts of its volunteers including involved in the productions on and off stage and in promoting ticket sales, fundraising activities and management of our premises.

**ACCOUNTING AND REPORTING RESPONSIBILITIES**

The Charities Act 2011 requires the Trustees of the Society to prepare financial statements for each financial year which give a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Trustees are required to:

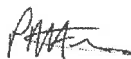
- 1) select suitable accounting policies and then apply them consistently;
- 2) make judgements and estimates that are reasonable and prudent;
- 3) follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and,
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Society will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Society's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26 February 2025 and signed on their behalf by:



.....  
Felicity Berry (Chair)



.....  
Philip Heycock ACMA (Treasurer)

**WESTON SUPER MARE OPERATIC SOCIETY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**WESTON SUPER MARE OPERATIC SOCIETY**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

I report to the trustees on my examination of the accounts of Weston-super-Mare Operatic Society for the year ended 31 December 2024, which are set out on pages 2 to 14.

**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 Trustee'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 2011 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.

Signed:



Date:

26.2.25

N A Blannin (ICAEW)  
Maxwells Chartered Accountants  
4 King Square  
Bridgwater  
TA6 3YF

WESTON SUPER MARE OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
<b><u>Income Resources</u></b>					
Voluntary Income					
Grants, Donations and legacies	2	0	0	0	750
Subscriptions : members/vice-presidents/patrons		12,675	0	12,675	12,950
Subscriptions: Gift Aid		1,036	0	1,036	1,383
Activities for generating funds	3	18,356	0	18,356	14,623
Investment income	4	2,054	0	2,054	1,453
<b>Incoming resources from charitable activities</b>	5	121,637	0	121,637	113,182
<b>TOTAL INCOMING RESOURCES</b>		<b>155,758</b>	<b>0</b>	<b>155,758</b>	<b>144,341</b>
<b><u>Resources Expended</u></b>					
Costs of generating funds					
Charitable activities	7	104,714	0	104,714	101,991
Governance costs	8	6,044	0	6,044	5,462
Other resources expended:					
Donations	9	0	0	0	0
<b>TOTAL RESOURCES EXPENDED</b>		<b>137,859</b>	<b>0</b>	<b>137,859</b>	<b>127,270</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
Gross transfers between funds		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>17,899</b>	<b>0</b>	<b>17,899</b>	<b>17,070</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>158,906</b>	<b>0</b>	<b>158,906</b>	<b>141,836</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>176,805</b>	<b>0</b>	<b>176,805</b>	<b>158,906</b>

**WESTON SUPER MARE OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL POSITION - BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024			2023
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>FIXED ASSETS</b>					
Property - St Jude's Hall		6,012	0	6,012	6,012
Property improvements		32,157	0	32,157	32,157
Land		1,221	0	1,221	1,221
<b>TOTAL FIXED ASSETS</b>		<b>39,390</b>	<b>0</b>	<b>39,390</b>	<b>39,390</b>
<b>CURRENT ASSETS</b>					
Receivables and Prepayments	11	10,575	0	10,575	10,223
Cash at bank - Current Accounts	12	1,789	0	1,789	11,304
Cash at bank - Deposit Accounts	13	97,451	0	97,451	71,992
National Savings Certificates		30,000	0	30,000	30,000
Cash in hand		0	0	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>139,815</b>	<b>0</b>	<b>139,815</b>	<b>123,519</b>
<b>PAYABLES</b>					
Amounts falling due within one year	14	(2,400)	0	(2,400)	(4,002)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>137,415</b>	<b>0</b>	<b>137,415</b>	<b>119,517</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/ NET ASSETS</b>		<b>176,805</b>	<b>0</b>	<b>176,805</b>	<b>158,906</b>
<b>FUNDS FOR THE CHARITY:</b>					
Unrestricted funds :					
General fund	16	176,805	0	176,805	158,906
Restricted funds :		0	0	0	0
<b>TOTAL FUNDS</b>		<b>176,805</b>	<b>0</b>	<b>176,805</b>	<b>158,906</b>

The notes on pages 8 to 13 form part of these financial statements

Approved by the Trustees on : 26-Feb-25

and signed on their behalf by :



\_\_\_\_\_  
Felicity Berry (Chair)



\_\_\_\_\_  
Philip Heycock ACMA (Treasurer)

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

##### **Basis of Preparing the Financial Statements**

The financial statements have been prepared in accordance with the accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 2011.

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention.

##### **Fund Accounting**

General Funds - are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Resticted funds - are funds wich have to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

##### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- a) the charity becomes entitled to the resources
- b) the trustees are virtually certain they will receive the resources, and,
- c) the monetary value can be measured with sufficient reliability.

##### **Incoming Resources with Related Expenditure**

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross on the SoFA.

##### **Grants and Donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Charitable Tradng Activities**

This consists of net invoiced sales of goods, excluding value added tax.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES (continued)

##### **Investment Income**

This is included in the accounts when receivable.

All bank interest is treated as unrestricted income to the General Fund.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Support Costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

##### **Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost, or if gifted, at the value to the Charity on receipt.

##### **Depreciation**

With respect to depreciation,

- 1) Any electronic, electrical or mechanical equipment that either in whole or in part form a discrete system or perform a discrete function which at the time of purchase have a value of £1,000 or more shall be deemed an asset, depreciable over three years. Depreciation will be applied in amounts of one-third, the first falling due on possession and the remaining amounts on the first and second anniversary.
- 2) All other items in the form of purchased goods at the time of purchase that have a value of £1,000 or more shall be deemed an asset depreciable over five years. Depreciation will be applied in amounts of one-fifth, the first falling due on possession and the remaining amounts on the first, second, third and fourth anniversaries.

With respect to scenic materials and properties it is recognised that these have special significance whereby such materials and properties purchased primarily for a particular production carry some residual value post production.

All production costs associated to a particular production are allocated at 30% as a non-recoverable expense to the specific production, with the remaining 70% designated as an asset depreciated under the terms detailed above.

**WESTON SUPER MARE OPERATIC SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2 INCOMING RESOURCES - Grants, Donations and Legacies**

	<b>2024 Total £</b>	<b>2023 Total £</b>
Donation - Lloyds Bank Foundation	0	500
Donation - Go Kids Go	0	250
Totals	<u>0</u>	<u>750</u>

*All funds received were Unrestricted*

**3 INCOMING RESOURCES - Activities for Generating Funds**

***Letting of Non Investment Property***

	<b>2024 Total £</b>	<b>2023 Total £</b>
St Jude's Hall:		
Rent received	7,323	4,894
Unit I Purn Farm		
Donations received for the loan or sale of scenic materials, properties and costumes	600	105
Total: Letting of Non Investment Property	<u>7,923</u>	<u>4,999</u>

	<b>2024 Total £</b>	<b>2023 Total £</b>
<b><i>Fundraising Events</i></b>		
Barn Dance	997	0
Annual Dinner & Dance	2,604	1,422
Christmas Market	506	463
Swinging Christmas /Christmas Concert	1,015	664
When you Believe Bar and Refreshment sales	0	242
Quiz Night	0	416
Other Raffles	0	901
Wells Tabletop sale	104	0
Bridgwater Carnival Car Park Management	448	456
Weston super Mare Carnival Collecting	0	504
200 Club Membership	3,830	3,776
200 Club - Other income	929	834
Total Fundraising Income	<u>10,433</u>	<u>9,676</u>
Adjustments to previous years Fundraising Event Income	0	(51)
Total Activities for Generating Funds	<u>18,356</u>	<u>14,623</u>

**4 INCOMING RESOURCES - Investment Income**

	<b>2024 Total £</b>	<b>2023 Total £</b>
Bank Deposit Interest	716	397
National Savings Bank Interest	1,132	907
200 Club Deposit Interest	206	148
	<u>2,054</u>	<u>1,453</u>

**WESTON SUPER MARE OPERATIC SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5 INCOMING RESOURCES - Income from Activities in Furtherance of Charitable Objects**

<i>Operatic Show Income</i>	Oklahoma	Joseph	2024 <i>Total</i>	2023 <i>Total</i>
	£	£	£	£
Ticket Sales	48,808	67,639	116,447	107,670
Cast Sponsorship	380	540	920	1,060
Production Donation	0	1,230	1,230	205
Programme Adverts	230	570	800	1,210
Programme Sales	1,130	1,110	2,240	2,717
Libretti	0	0	0	320
<b>TOTAL Show Income</b>	<b>50,548</b>	<b>71,089</b>	<b>121,637</b>	<b>113,182</b>

**6 RESOURCES EXPENDED - Costs of Generating Funds**

<i>Letting of Non Investment Property</i>	2024		2023
	£	Total £	Total £
St Judes Hall:			
Rates	104		460
Heating & Light	2,371		3,222
Water Rates	227		234
Cleaning and Materials	319		191
Repairs and Renewals	7,538		1,040
Big Clear out	990		0
PRS	1,981		2,641
<b>TOTAL cost of running St Judes Hall</b>		<b>13,530</b>	<b>7,787</b>
Unit 1 Purn Farm			
Rent	7,464		7,464
Rates	318		0
Electricity	117		103
<b>TOTAL cost of running Unit 1 Purn Farm</b>		<b>7,899</b>	<b>7,567</b>
		<b>21,429</b>	<b>15,354</b>
<b><i>Fundraising Events</i></b>			
Barn Dance	467		0
Swinging Christmas	260		83
When you Believe	0		105
Quiz Night	0		21
Annual Dinner & Dance	1,936		1,124
Christmas Market	127		221
Other fundraising costs	24		0
200 Club Prizes	2,250		2,110
200 Club Presentation Evening	608		800
<b>Total Cost of Fundraising Events</b>		<b>5,672</b>	<b>4,464</b>
<b>TOTAL Costs of Generating Funds</b>		<b>27,101</b>	<b>19,818</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**7 RESOURCES EXPENDED - Charitable Activities**

***Operatic Show Expenses***

	Oklahoma	Joseph	2024 Total	2023 Total
	£	£	£	£
Temporary Event Licence	0	0	0	21
Programme Printing	526	555	1,081	1,304
Ticket Printing/Commission	363	436	799	720
Rent of Venue	12,750	13,600	26,350	25,567
Wages and Gratuities	247	225	472	1,100
Costumes	610	3,566	4,176	5,320
Properties	132	1,091	1,223	555
Scenery and Lighting	7,237	5,730	12,967	10,476
Audio/Video Equipment Hire	5,700	7,008	12,708	14,822
Orchestra	4,200	4,400	8,600	7,430
Scores & Libretti	871	1,284	2,155	2,599
Credit Card Charges	2,262	3,163	5,425	4,298
Performing Rights	8,937	11,606	20,543	19,085
Wigs and Make-up	5	293	298	236
Stationary and Advertising	1,260	792	2,052	2,778
Director's Fee and Expenses	425	1,000	1,425	1,200
Musical Director's Fee	1200	1,000	2,200	1,900
Accompanists Fee	60	50	110	420
Choreographer's Fee	425	500	925	700
Official Photographs	250	0	250	0
Sundries incl Hospitality	321	494	815	470
<b>TOTAL SHOW COSTS</b>	<b>47,781</b>	<b>56,793</b>	<b>104,574</b>	<b>101,001</b>
Opptts Training - Workshops (including Pantomine trip in 2023)			140	419
Performance Rights incurred for cancelled show - Les Miserables Junior			0	500
Additional costs relating to previous years shows			0	71
<b>TOTAL RESOURCES EXPENDED - Charitable Activities</b>			<b>104,714</b>	<b>101,991</b>

**8 RESOURCES EXPENDED - Governance Costs**

	2024 £	2023 £
NODA - Subscriptions and Adverts	295	230
Data Protection Act registration	35	35
Sundries	42	52
Web Site	350	126
Printing, Stationary, Postage and Telephone	156	119
Insurance	4,168	3,911
DBS Checks	240	200
Laptop Software for programme printing etc	263	338
Minor equipment purchases	45	0
Independent Examiner	450	450
	<b>6,044</b>	<b>5,462</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9 RESOURCES EXPENDED - Donations**

	2024	2023
	£	£
There were no donations made in either year	<u>0</u>	<u>0</u>

**10 STAFF COSTS**

The Society has not directly employed staff in either year. Payments paid to crew etc are shown under each show under in Note 7

There was no Trustees remuneration during either year other than the reimbursement of costs and expenses.

**11 RECEIVABLES AND PREPAYMENTS: AMOUNTS DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Insurance prepayment	3,830	3,106
Business Rates prepayment	102	104
PRS prepayment	560	1,396
Joseph and the Amazing Technicolor Dreamcoat - deposit for licence	0	720
Shrek - deposits for licence, scenery, advertising etc	3,250	500
Seussical - deposits for licence, venue etc	2,333	0
Guys and Dolls - deposit for licence	500	4,397
	<u>10,575</u>	<u>10,223</u>

**12 CASH AT BANK - CURRENT ACCOUNTS**

	2024	2023
	£	£
Bank of Scotland - Current	1,002	10,418
200 Club Nat West	787	886
	<u>1,789</u>	<u>11,304</u>

**13 CASH AT BANK - DEPOSIT ACCOUNTS**

	2024	2023
	£	£
Bank of Scotland -Flexible Savings	0	4,205
Lloyds - Social Committee	3,648	2,013
Bank of Scotland - Deposit BIA	65,498	48,504
Bank of Scotland - Subscriptions	13,407	4,268
Bank of Scotland - Collection (formerly Sum up account)	0	311
200 Club- Nat West Bonus Saver	14,898	12,692
	<u>97,451</u>	<u>71,992</u>

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 14 PAYABLES AND INCOME RECEIVED IN ADVANCE: AMOUNTS DUE WITHIN ONE YEAR

	2024	2023
	£	£
Sundry Creditors (200 Club prizes not yet awarded)	1,470	1,470
Subscription monies received in advance	624	720
Website support	306	0
Blood Cancer UK Donation	0	1,311
St Jude's Hall rent received in advance	0	66
Oklahoma draw prize	0	50
Gas used at St Judes	0	386
	<u>2,400</u>	<u>4,003</u>

#### 15 RELATED PARTY DISCLOSURES

There were no transactions with Trustees in either year other than those in the normal course of operating such as the reimbursement of out of pocket expenses etc.

#### 16 MOVEMENTS IN FUNDS

	Opening at 1.1.2024	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	Closing at 31.12.2024
	£	£	£	£	£
<b>General Funds</b>	<u>£158,906</u>	<u>£155,758</u>	<u>£137,859</u>	<u>£0</u>	<u>£176,805</u>

#### Unrestricted Funds

The General Fund represents the free funds of the charity which are not designated for particular purposes, this includes all incoming resources for running operatic society shows, fundraising, donations, investment income and sundry income.

#### Designated or Restricted Funds

There are no Designated or Restricted Funds in either year.

#### 17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

General Fund	31.12.2024	31.12.2023
	£	£
Tangible Fixed Assets	39,390	39,390
Receivables	10,575	10,223
Cash at Bank - Current Accounts	1,789	11,304
Cash at Bank - Deposit Account	97,451	71,992
National Savings Certificates	30,000	30,000
Payables	(2,400)	(4,003)
	<u>176,805</u>	<u>158,906</u>

#### 18 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous year by the Trustees.

**WESTON-SUPER-MARE OPERATIC SOCIETY**

England & Wales - Charity number 266217

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# Accounts

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WESTON SUPER MARE OPERATIC SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
Registered Charity Number 266217

Independent Examiner  
Mr Adam Turrell BA (Hons) FCA  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**  
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**FOR THE YEAR ENDED 31 DECEMBER 2023**

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## WESTON SUPER MARE OPERATIC SOCIETY

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>Name of Charity:</b>	Weston-super-Mare Operatic Society
<b>Registered Charity Number:</b>	266217
<b>Legal Form:</b>	Unincorporated Charitable Society
<b>Governing Document:</b>	The society was constituted and registered as a charity on 17 October 1973. It's constitution was last amended on 7 October 2009
<b>Address:</b>	St. Jude's Hall Grove Road Milton Weston super Mare BS22 8HB
<b>Bankers:</b>	Bank of Scotland 38 St Andrew Square Edinburgh EH2 2YR
<b>Independent Examiner:</b>	Mr Adam Turrell BSc (Hons). FCA Maxwells Chartered Accountants 4 King Square Bridgwater Somerset TA6 3YF
<b>Trustees:</b>	Felicity Berry (Vice Chair from August 2023 and Acting Chair from November 2023) Georgina Barry (Chair, Resigned October 2023) Philip Heycock (Vice-Chair until August 2023, Treasurer from August 2023) Samantha Aylott (Appointed 2022) Margaret Wookey Appointed August 2023 Hannah Steer Appointed August 2023 Jodie Vickery Appointed August 2023 Kirsteen Creswick Appointed August 2023 Kevin Wheeler Appointed August 2023  Carl Atkinson (Treasurer until August 2023) Laura Taylor (Until August 2023) Anne-Marie Ford (Until August 2023) Amy Badman (Until August 2023)

There were no changes in the composition of the trustees' between the year end date and the date of approval of this Annual Report.

**WESTON SUPER MARE OPERATIC SOCIETY**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

(continued)

**Objects:**

The Society is independent and has as its objective to educate the public in the dramatic and operatic arts and to further the development of the public appreciation and taste in the said arts. In the furtherance of this object but not otherwise the Society through its management committee has the following powers:

- 1) To promote plays, drama, comedies, operas, operettas, and other dramatic and operatic works of educational value.
- 2) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- 3) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- 4) To raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise; provided that the Society shall not undertake any permanent trading activities in raising funds.
- 5) To do all such things as shall further the objects of the Society.

# **WESTON SUPER MARE OPERATIC SOCIETY**

## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees are pleased to present their report and financial statements for the year ended 31 December 2023. The financial statements comply with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit, the society's regulations and the Statement of Recommended Practice (2005) - Accounting and Reporting by Charities.

#### **LEGAL STATUS**

Reference and administrative information set out in pages 1 and 2 form part of this report.

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

##### **GOVERNING DOCUMENT**

Weston super Mare Operatic Society is registered with the Charity Commission, number 266217 and is governed by its Rules and Regulations which were adopted on 30 March 1971.

##### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

The Society is managed by a General Purposes Committee which consists of the following: Chairman, Vice-Chairman, Treasurer and Secretary (non-voting), and six elected ordinary members.

All according to voting (which if necessary shall be by secret ballot) will serve for one year.

For the purposes of the above Committee, five voting members shall form a quorum.

No member of the Society may serve as an ordinary member for more than three consecutive years.

At the Annual General Meeting new members etc. shall be elected.

There is also a Production Committee consisting of the following: Chairman (or Chairman's delegated officer from the GP Committee) Publicity Manager, Wardrobe Mistress/Master, Business Manager, and Secretary/Assistant Secretary, Treasurer together with the Musical Director, Stage Manager, Director and Choreographer. This Committee will deal directly with the Society's productions, excluding financial matters.

The Production Committee shall have the power to co-opt.

##### **RELATED PARTIES**

There were no related party transactions during the year.

##### **RISK MANAGEMENT**

The trustees do not believe the Society is subject to any substantial risks beyond the liabilities discussed in this Annual Report and Financial Statements, and have taken steps to minimise any risks

#### **ACHIEVEMENTS AND PERFORMANCE**

The Society had a succesful year both in terms of its shows and its finances.

In terms of the main productions, 'When You Believe' was a cabaret show performed by our younger members 'The Oppitts' and opened the year showcasing their musical talents in singing and dancing with songs performed from their favourite musicals. This was at St Jude's and all three performances were a sell out.

Kinky Boots was our Easter production at the Playhouse and this was really well received by audiences and ticket sales went through the roof with lots of people returning to see it more than once or recommending it to others. And it was a great high energy show for the cast and crew. The audiences were buzzing as they left the theatre, meeting some of the drag queens in the foyer afterwards for photo opportunities. This show generated a healthy surplus too.

Addams Family Junior was presented by 'The Oppitts' to sell out audiences at the Blakehay in July. These talented youngsters are a valued part of our society and they learn stage skills which are invaluable when they join our adult membership. The production generated a small surplus.

Chess was not our original choice of show for the Autumn and only a September slot (in place of our normal late October programming) was available at the Playhouse. A scaled back concert version of the show was discussed originally but this developed into a very slick stage show with tremendous on stage performances supported by a powerful off stage chorus. Despite many challenges this succesful production also managed to break even.

**WESTON SUPER MARE OPERATIC SOCIETY**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**ACHIEVEMENTS AND PERFORMANCE (continued)**

**FINANCIAL REVIEW**

The financial statements show an increase in incoming resources and resources expended in 2023. A surplus was achieved for each production and membership income and investment income exceeded governance costs and the net cost of running premises. The Society is fortunate to own St Jude's Hall and therefore does not incur rental costs for rehearsals. In addition the social committee and 200 Club generated a significant amount of fundraising income as well further promoting the skills of members.

**INVESTMENT POLICY**

The investment policy has been to choose the best bank accounts available from the society's existing bankers. It is also the Society's policy to continue building up reserves by means of annual operating surpluses.

**RESERVES**

The balance sheet shows funds available to the Society. Unrestricted funds amounts total £158,906

The Trustees have determined that the appropriate level of free reserves which are not invested in fixed assets should be to ensure continuity in the event of large variations in income, to pay for specific future projects, and to cover specific liabilities.

The Society needs to meet its future commitments known and unknown.

It is not intended that the Society should accumulate reserves from funding.

**PLANS FOR FUTURE PERIODS**

The Society plans to continue its activities in future years and to increase its reserves.

**VOLUNTEERS**

The Society is grateful for the ongoing efforts of its volunteers including involved in the productions on and off stage and in promoting ticket sales, fundraising activities and management of our premises.

**ACCOUNTING AND REPORTING RESPONSIBILITIES**

The Charities Act 2011 requires the Trustees of the Society to prepare financial statements for each financial year which give a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make judgements and estimates that are reasonable and prudent;
- 3) follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and,
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Society will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Society's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 17 March 2024 and sig and signed on their behalf by:



.....  
Felicity Berry (Acting Chair)



.....  
Philip Heycock ACMA (Treasurer)

**WESTON SUPER MARE OPERATIC SOCIETY**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**WESTON SUPER MARE OPERATIC SOCIETY**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the trustees on my examination of the accounts of Weston-super-Mare Operatic Society for the year ended 31 December 2023, which are set out on pages 2 to 14.

**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 Trustee'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 2011 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.

Signed:



17th March 2024

N A Blannin (ICAEW)  
Maxwells Chartered Accountants  
4 King Square  
Bridgwater  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds £	<b>2023</b> Restricted Funds £	<b>Total Funds £</b>	(Restated) 2022 Total Funds £
<b><u>Income Resources</u></b>					
Voluntary Income	<i>Note</i>				
Grants, Donations and legacies	2	750	0	750	7,797
Subscriptions : members/vice-presidents/patrons		12,950	0	12,950	11,545
Subscriptions: Gift Aid		1,383	0	1,383	0
Activities for generating funds	3	14,623	0	14,623	14,527
Investment income	4	1,453	0	1,453	276
<b>Incoming resources from charitable activities</b>	5	113,182	0	113,182	79,156
<b>TOTAL INCOMING RESOURCES</b>		<b>144,341</b>	<b>0</b>	<b>144,341</b>	<b>113,301</b>
<b><u>Resources Expended</u></b>					
		Unrestricted Funds £	<b>2023</b> Restricted Funds £	<b>Total Funds £</b>	2022 Total Funds £
<b>Costs of generating funds</b>	6	19,818	0	19,818	18,380
<b>Charitable activities</b>	7	101,991	0	101,991	90,545
<b>Governance costs</b>	8	5,462	0	5,462	5,067
<b>Other resources expended:</b>					
Donations	9	0	0	0	1,311
<b>TOTAL RESOURCES EXPENDED</b>		<b>127,270</b>	<b>0</b>	<b>127,270</b>	<b>115,304</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>		17,070	0	17,070	(2,002)
<b>Gross transfers between funds</b>		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>17,070</b>	<b>0</b>	<b>17,070</b>	<b>(2,002)</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		141,836	0	141,836	143,838
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>158,906</b>	<b>0</b>	<b>158,906</b>	<b>141,836</b>

**WESTON SUPER MARE OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL POSITION - BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

		<b>2023</b>			(Restated)
	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	<b>Total Funds £</b>	2022 Total Funds £
<b>FIXED ASSETS</b>					
Property - St Jude's Hall		6,012	0	6,012	6,012
Property improvements		32,157	0	32,157	32,157
Land		1,221	0	1,221	1,221
<b>TOTAL FIXED ASSETS</b>		<u>39,390</u>	<u>0</u>	<u>39,390</u>	<u>39,390</u>
<b>CURRENT ASSETS</b>					
Receivables and Prepayments	11	10,223	0	10,223	30,645
Cash at bank - Current Account	12	11,304	0	11,304	3,628
Cash at bank - Deposit Account	13	71,992	0	71,992	44,511
National Savings Certificates		30,000	0	30,000	30,000
Cash in hand		0	0	0	533
<b>TOTAL CURRENT ASSETS</b>		<u>123,519</u>	<u>0</u>	<u>123,519</u>	<u>109,318</u>
<b>PAYABLES</b>					
Amounts falling due within one year	14	(4,003)	0	(4,003)	(6,871)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>119,516</u>	<u>0</u>	<u>119,516</u>	<u>102,447</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/ NET ASSETS</b>		<u>158,906</u>	<u>0</u>	<u>158,906</u>	<u>141,836</u>
<b>FUNDS FOR THE CHARITY:</b>					
Unrestricted funds :					
General fund	16	158,906	0	158,906	141,836
Restricted funds :		0	0	0	0
<b>TOTAL FUNDS</b>		<u>158,906</u>	<u>0</u>	<u>158,906</u>	<u>141,836</u>

*The notes on pages 8 to 13 form part of these financial statements*

Approved by the Trustees on : 17 March 2024

and signed on their behalf by :



\_\_\_\_\_  
Felicity Berry (Acting Chair)



\_\_\_\_\_  
Philip Heycock ACMA (Treasurer)

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

##### **Basis of Preparing the Financial Statements**

The financial statements have been prepared in accordance with the accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 2011.

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention.

##### **Fund Accounting**

General Funds - are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

##### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- a) the charity becomes entitled to the resources
- b) the trustees are virtually certain they will receive the resources, and,
- c) the monetary value can be measured with sufficient reliability.

##### **Incoming Resources with Related Expenditure**

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross on the SoFA.

##### **Grants and Donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Charitable Trading Activities**

This consists of net invoiced sales of goods, excluding value added tax.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES (continued)

##### **Investment Income**

This is included in the accounts when receivable.

All bank interest is treated as unrestricted income to the General Fund.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Support Costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

##### **Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost, or if gifted, at the value to the Charity on receipt.

##### **Depreciation**

With respect to depreciation,

- 1) Any electronic, electrical or mechanical equipment that either in whole or in part form a discrete system or perform a discrete function which at the time of purchase have a value of £1,000 or more shall be deemed an asset, depreciable over three years. Depreciation will be applied in amounts of one-third, the first falling due on possession and the remaining amounts on the first and second anniversary.
- 2) All other items in the form of purchased goods at the time of purchase that have a value of £1,000 or more shall be deemed an asset depreciable over five years. Depreciation will be applied in amounts of one-fifth, the first falling due on possession and the remaining amounts on the first, second, third and fourth anniversaries.

With respect to scenic materials and properties it is recognised that these have special significance whereby such materials and properties purchased primarily for a particular production carry some residual value post production.

All production costs associated to a particular production are allocated at 30% as a non-recoverable expense to the specific production, with the remaining 70% designated as an asset depreciated under the terms detailed above.

**WESTON SUPER MARE OPERATIC SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**2 INCOMING RESOURCES - Grants, Donations and Legacies**

	<b>2023 Total £</b>	2022 Total £
Donation - Lloyds Bank Foundation	500	260
Donation - Go Kids Go	250	350
Grants - North Somerset Council -Omicron	0	5,334
Cheques not presented	0	392
Blood Cancer Collection	0	1,311
Donation - P Heycock for Kinky Boots workshop	0	150
Totals	<u><u>750</u></u>	<u><u>7,797</u></u>

*All funds received were Unrestricted*

**3 INCOMING RESOURCES - Activities for Generating Funds**

**Letting of Non Investment Property**

	<b>2023 Total £</b>	2022 Total £
St Jude's Hall: Rent	4,894	4,219
Unit I Purn Farm Donations received for the loan of scenic materials, properties and costumes	105	250
Total: Letting of Non Investment Property	<u><u>4,999</u></u>	<u><u>4,469</u></u>

	<b>2023 Total £</b>	2022 Total £
<b>Fundraising Events</b>		
Singo Bingo	0	368
Charles Dickens 'Beyond Expectations'	0	342
Swinging Christmas /Christmas Concert	664	947
When you Believe Bar and Refreshment sales	242	0
Quiz Night	416	0
Annual Dinner & Dance	1,422	2,599
Other Raffles	901	540
Rehearsal Refreshments	0	98
Bridgwater Carnival Car Park Management	456	369
Weston super Mare Carnival Collecting	504	0
Christmas Market	463	0
200 Club Membership	3,776	4,054
200 Club - Other income	834	591
Other Income (excluding Interest)	0	150
Total Fundraising Income	<u><u>9,676</u></u>	<u><u>10,059</u></u>
Adjustments to previous years Fundraising Event Income	(51)	0
Total Activities for Generating Funds	<u><u>14,623</u></u>	<u><u>14,527</u></u>

**4 INCOMING RESOURCES - Investment Income**

	<b>2023 Total £</b>	2022 Total £
Bank Deposit Interest	397	17
National Savings Bank Interest	907	237
200 Club Deposit Interest	148	22
	<u><u>1,453</u></u>	<u><u>276</u></u>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5 INCOMING RESOURCES - Income from Activities in Furtherance of Charitable Objects**

<i>Operatic Show Income</i>	When You Believe £	Kinky Boots £	Addams Family jnr £	Chess £	2023 Total £	2022 Total £
Ticket Sales	2,501	58,643	9,594	36,932	107,670	74,897
Cast Sponsorship	0	340	270	450	1,060	800
Production Donation	0	0	0	205	205	757
Production Fees	0	0	0	0	0	660
Programme Adverts	0	520	180	510	1,210	0
Programme Sales	0	1,393	235	1,089	2,717	1,423
Libretti	0	0	320	0	320	520
Other	0	0	0	0	0	100
<b>TOTAL Show Income</b>	<b>2,501</b>	<b>60,896</b>	<b>10,599</b>	<b>39,186</b>	<b>113,182</b>	<b>79,156</b>

**6 RESOURCES EXPENDED - Costs of Generating Funds**

<i>Letting of Non Investment Property</i>	£	2023 Total £	2022 Total £
St Judes Hall:			
Rates	460		162
Heating & Light	3,222		1,550
Water Rates	234		161
Cleaning and Materials	191		66
Repairs and Renewals	1,040		1,041
PRS	2,641		1,245
TOTAL cost of running St Judes Hall		7,787	4,225
Unit I Purn Farm			
Rent	7,464		7,464
Rates	0		384
Electricity	103		115
TOTAL cost of running Unit I Purn Farm		7,567	7,963
		<b>15,354</b>	<b>12,188</b>
<b>Fundraising Events</b>			
Singo Bingo	0		59
Charles Dickens Beyond Expectations	0		371
Swinging Christmas / Christmas Concert	83		83
When you Believe	105		0
Quiz Night	21		0
Annual Dinner & Dance	1,124		2,720
Raffles	0		0
Rehearsal Refreshments	0		78
Christmas Market	221		0
200 Club Prizes	2,110		2,250
200 Club Presentation Evening	800		631
Total Cost of Fundraising Events		4,464	6,193
<b>TOTAL Costs of Generating Funds</b>		<b>19,818</b>	<b>18,380</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**7 RESOURCES EXPENDED - Charitable Activities**

**Operatic Show Expenses**

	When You Believe	Kinky Boots	Addams Family Junior	Chess	2023 Total	2022 Total
	£	£	£	£	£	£
Temporary Event Licence	21	0	0	0	21	0
Programme Printing	0	585	170	549	1,304	1,458
Ticket Printing/Commission	0	360	0	360	720	685
Rent of Venue	0	10,637	4,332	10,598	25,567	26,175
Wages and Gratuities	0	975	0	125	1,100	685
Costumes	0	4,567	95	658	5,320	1,462
Properties	0	505	0	50	555	1,347
Scenery and Lighting	3	8,006	607	1,860	10,476	11,526
Audio/Video Equipment Hire	0	5,844	1,292	7,686	14,822	11,332
Orchestra	0	2,880	0	4,550	7,430	5,355
Scores & Libretti	12	1,392	0	1,195	2,599	3,066
Credit Card Charges	1	2,624	0	1,673	4,298	2,710
Performing Rights	0	11,270	2,037	5,778	19,085	18,910
Wigs and Make-up	0	133	103	0	236	607
Stationary and Advertising	0	1,430	0	1,348	2,778	1,918
Director's Fee and Expenses	0	700	0	500	1,200	250
Musical Director's Fee	0	700	0	1,200	1,900	2,355
Accompanists Fee	0	270	0	150	420	695
Choreographer's Fee	0	200	0	500	700	0
Sundries	34	100	108	228	470	10
<b>TOTAL SHOW COSTS</b>	<b>71</b>	<b>53,178</b>	<b>8,744</b>	<b>39,008</b>	<b>101,001</b>	<b>90,545</b>

Oppitts Training - Workshops and Pantomine trip	419	0
Performance Rights incurred for cancelled show - Les Miserables Junior	500	0
Additional costs relating to previous years shows	71	0
<b>TOTAL RESOURCES EXPENDED - Charitable Activities</b>	<b>101,991</b>	<b>90,545</b>

**8 RESOURCES EXPENDED - Governance Costs**

	2023	2022
	£	£
NODA - Subscriptions and Adverts	230	117
Data Protection Act registration	35	35
Sundries	52	0
Web Site	126	365
Printing, Stationary, Postage and Telephone	119	317
Insurance	3,911	3,573
DBS Checks	200	160
Accompanist - New Member Auditions	0	50
Laptop Software for programme printing etc	338	0
Independent Examiner	450	450
	<b>5,462</b>	<b>5,067</b>

**WESTON SUPER MARE OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**9 RESOURCES EXPENDED - Donations**

	<b>2023</b>	2022
	£	£
Bucket collection at Calendar Girls for Blood Cancer UK	<b>0</b>	1,311
	<u><b>0</b></u>	<u>1,311</u>

**10 STAFF COSTS**

The Society has not directly employed staff in either year. Payments paid to crew etc are shown under each show under in Note 7

There was no Trustees remuneration during either year other than the reimbursement of costs and expenses.

**11 RECEIVABLES AND PREPAYMENTS: AMOUNTS DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	£	£
Insurance prepayment	<b>3,106</b>	3,069
Business Rates prepayment	<b>104</b>	142
PRS prepayment	<b>1,396</b>	1,245
42nd Street - deposit for licence etc	<b>0</b>	600
Kinky Boots - deposit for licence etc	<b>0</b>	2,710
Oklahoma - deposit for licence, scenery etc	<b>4,397</b>	0
Joseph and the Amazing Technicolor Dreamcoat - deposit for licence	<b>720</b>	0
Shrek - deposit for licence	<b>500</b>	0
When You Believe - deposit for scores	<b>0</b>	12
The Addams Family Junior - deposit for licence	<b>0</b>	1,342
Chess - deposit for licence	<b>0</b>	500
9 to 5 income due from Parkwood Leisure	<b>0</b>	21,025
	<u><b>10,223</b></u>	<u>30,645</u>

**12 CASH AT BANK - CURRENT ACCOUNTS**

	<b>2023</b>	2022
	£	£
General	<b>10,418</b>	2,391
General 2	<b>0</b>	51
200 Club	<b>886</b>	1,187
	<u><b>11,304</b></u>	<u>3,628</u>

**13 CASH AT BANK - DEPOSIT ACCOUNTS**

	<b>2023</b>	2022
	£	£
Flexible Savings Account	<b>4,205</b>	3,264
Social Committee	<b>2,013</b>	1,909
200 Club	<b>12,692</b>	10,544
BoS Savings	<b>48,504</b>	7,076
BoS Instant Access Account 1	<b>0</b>	2,161
BoS Instant Access Account 2	<b>0</b>	369
Subscriptions Account	<b>4,268</b>	19,188
Sum up Card Income	<b>311</b>	0
	<u><b>71,992</b></u>	<u>44,511</u>

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

14	<b>PAYABLES AND INCOME RECEIVED IN ADVANCE: AMOUNTS DUE WITHIN ONE</b>	<b>2023</b>	<i>(Restated)</i> <b>2022</b>
		£	£
	Sundry Creditors (200 Club prizes not yet awarded)	1,470	1,470
	Blood Cancer UK Donation	1,311	1,311
	Subscription monies received in advance	720	2,040
	St Jude's Hall rent received in advance	66	0
	Kinky Boots draw prize	0	50
	Oklahoma draw prize	50	0
	When You Believe Tickets received in advance	0	2,000
	Gas used at St Judes	386	0
		<u>4,003</u>	<u>6,871</u>

#### 15 RELATED PARTY DISCLOSURES

There were no transactions with Trustees in either year other than those in the normal course of operating such as the reimbursement of out of pocket expenses etc.

#### 16 MOVEMENTS IN FUNDS

	Opening at 1.1.2023	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	Closing at 31.12.2023
	£	£	£	£	£
<b>General Funds</b>	<u>£141,836</u>	<u>£144,341</u>	<u>£127,270</u>	<u>£0</u>	<u>£158,906</u>

#### Unrestricted Funds

The General Fund represents the free funds of the charity which are not designated for particular purposes, this includes all incoming resources for running operatic society shows, fundraising, donations, investment income and sundry income.

#### Designated or Restricted Funds

There are no Designated or Restricted Funds in either year.

#### 17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

General Fund	31.12.2023	31.12.2022
	£	£
Tangible Fixed Assets	39,390	39,390
Receivables	10,223	30,645
Cash at Bank - Current Accounts	11,304	3,628
Cash at Bank - Deposit Account	71,992	44,511
National Savings Certificates	30,000	30,000
Cash in Hand	0	533
Payables	(4,003)	(6,871)
	<u>158,906</u>	<u>141,836</u>

#### 18 ULTIMATE CONTROLLING PARTY

The Charity was controlled throughout the current and previous year by the Trustees.

**WESTON-SUPER-MARE OPERATIC SOCIETY**

England & Wales - Charity number 266217

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# Accounts

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**WESTON SUPER MARE OPERATIC SOCIETY**  
**ANNUAL REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**WESTON SUPER MARE OPERATIC SOCIETY**

**ANNUAL REPORT AND**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Registered Charity Number 266217**

**Independent Examiner  
Mr N A Blannin  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF**

**WESTON SUPER MARE OPERATIC SOCIETY**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**WESTON SUPER MARE OPERATIC SOCIETY**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Name of Charity:** Weston-super-Mare Operatic Society

**Registered Charity Number:** 266217

**Legal Form:** Unincorporated Charitable Society

**Governing Document:** The society was constituted and registered as a charity on 17 October 1973. Its constitution was last amended on 7 October 2009

**Address:** St. Jude's Hall  
Grove Road  
Milton  
Weston super Mare  
BS22 8HB

**Bankers:** Bank of Scotland  
38 St Andrew Square  
Edinburgh  
EH2 2YR

**Independent Examiner:** Mr Nigel Blannin  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**Trustees:**

Georgina Barry	(Chair)	(Appointed 2022)
Phillip Heycock	(Vice-Chair)	(Appointed 2022)
Carl Atkinson	(Treasurer)	
Laura Taylor		(Appointed 2022)
Anne-Marie Ford		(Appointed 2022)
Samantha Aylott		(Appointed 2022)
Amy Badman		(Appointed 2022)
Felicity Berry		

There were no changes in the composition of the trustees' between the year end date and the date of approval of this Annual Report

**WESTON SUPER MARE OPERATIC SOCIETY**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

(continued)

**Objects:**

The Society is independent and has as its objective to educate the public in the dramatic and operatic arts and to further the development of the public appreciation and taste in the said arts. In the furtherance of this object but not otherwise the Society through its management committee has the following powers:

- 1) To promote plays, drama, comedies, operas, operettas, and other dramatic and operatic works of educational value.
- 2) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- 3) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- 4) To raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise; provided that the Society shall not undertake any permanent trading activities in raising funds.
- 5) To do all such things as shall further the objects of the Society

# WESTON SUPER MARE OPERATIC SOCIETY

## TRUSTEES ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are pleased to present their report and financial statements for the year ended 31 December 2022. The financial statements comply with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit, the society's regulations and the Statement of Recommended Practice (2005) - Accounting and Reporting by Charities.

#### LEGAL STATUS

Reference and administrative information set out in pages 1 and 2 form part of this report.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### GOVERNING DOCUMENT

Weston super Mare Operatic Society is registered with the Charity Commission, number 266217 and is governed by its Rules and Regulations which were adopted on 30 March 1971.

##### RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Society is managed by a General Purposes Committee which consists of the following: Chairman, Vice-Chairman, Treasurer and Secretary (non-voting), and six elected ordinary members.

All according to voting (which if necessary shall be by secret ballot) will serve for one year.

For the purposes of the above Committee, five voting members shall form a quorum.

No member of the Society may serve as an ordinary member for more than three consecutive years.

At the Annual General Meeting new members etc. shall be elected.

There is also a Production Committee consisting of the following: Chairman (or Chairman's delegated officer from the GP Committee) Publicity Manager, Wardrobe Mistress/Master, Business Manager, and Secretary/Assistant Secretary, Treasurer together with the Musical Director, Stage Manager, Director and Choreographer. This Committee will deal directly with the Society's productions, excluding financial matters.

The Production Committee shall have the power to co-opt.

##### RELATED PARTIES

There were no related party transactions during the year.

##### RISK MANAGEMENT

The trustees do not believe the Society is subject to any substantial risks beyond the liabilities discussed in this Annual Report and Financial Statements, and have taken steps to minimise any risks

#### ACHIEVEMENTS AND PERFORMANCE

**Opening Up** - This was the first production for the society following the pandemic and featured our younger members 'The Oppitts'. The production, devised by the production team, was a musical revue and was presented at the Blakehay theatre. Our younger members were thrilled to be back performing and their audiences were thrilled to see them. The show made a modest profit.

**Calendar Girls** - After a long break due to the pandemic, the adult members of the society returned to the stage with a moving but inspiring production of Calendar Girls, a show based on the film of the same name which in turn was based on a true story. Although the show lost financially it was a winner with audiences and was rewarded with much critical acclaim.

**Matilda** was the Oppitts second presentation of the year and again performed in the Blakehay Theatre. Again the high standards that the Oppitts achieved in the performance shone through and audiences were delighted to once again support them. This show was well supported and produced a healthy profit.

**9 to 5** - This show was presented by the adult members of the society as our second, autumn, production following the pandemic. Again the show is based on the film of the same name. This show also made a loss financially but less so than Calendar Girls, gaining larger audiences, in part due to members of the public gaining greater confidence in visiting the theatre once more. The show was enthusiastically received by our patrons and received many accolades.

## WESTON SUPER MARE OPERATIC SOCIETY

### TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

#### ACHIEVEMENTS AND PERFORMANCE (continued)

##### FINANCIAL REVIEW

The financial statements show an slight decrease in incoming resources and resources expended in 2022. Expenditure exceeded income in 2022 leading to a decrease in total funds.

##### INVESTMENT POLICY

The investment policy has been to choose the best bank accounts available from the society's existing bankers. It is also the Society's policy to continue building up reserves by means of annual operating surpluses.

##### RESERVES

The balance sheet shows funds available to the Society. Unrestricted funds amounts total £143,147

The Trustees have determined that the appropriate level of free reserves which are not invested in fixed assets should be to ensure continuity in the event of large variations in income, to pay for specific future projects, and to cover specific liabilities

The Society needs to meet its future commitments known and unknown  
It is not intended that the Society should accumulate reserves from funding.

##### PLANS FOR FUTURE PERIODS

The Society plans to continue its activities in future years and to increase its surplus

##### VOLUNTEERS

The Society is grateful for the unstinting efforts of its volunteers who are involved in the productions and fund raising

##### ACCOUNTING AND REPORTING RESPONSIBILITIES

The Charities Act 2011 requires the Trustees of the Society to prepare financial statements for each financial year which give a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make judgements and estimates that are reasonable and prudent;
- 3) follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and,
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Society will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Society's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on *22<sup>nd</sup> May 2023* and signed on their behalf by:



.....  
Mrs Georgina Barry (Chair)



.....  
Mr Carl Atkinson (Treasurer)

**WESTON SUPER MARE OPERATIC SOCIETY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**WESTON SUPER MARE OPERATIC SOCIETY**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the trustees on my examination of the accounts of Weston-super-Mare Operatic Society for the year ended 31 December 2022, which are set out on pages 2 to 14.

**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 Trustee'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 2011 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.

Signed:



N A Blannin (ICAEW)  
Maxwells Chartered Accountants  
4 King Square  
Bridgwater  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
<b><u>Income Resources</u></b>					
Voluntary Income					
Donations and legacies	2	7,797	0	7,797	35,598
Subscriptions : members/vice presidents/ patrons		11,545		11,545	7,205
Subscriptions: Gift Aid		0		0	0
Activities for generating funds	3	14,527		14,527	9,143
Investment income	4	276		276	8
<b>Incoming resources from charitable activities</b>	5	<b>79,156</b>		<b>79,156</b>	<b>0</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>113,302</b>	<b>0</b>	<b>113,302</b>	<b>51,954</b>
<b><u>Resources Expended</u></b>					
Costs of generating funds					
Fundraising trading costs	6	18,380	0	18,380	14,212
Charitable activities	7	90,545		90,545	0
Governance costs	8	5,067		5,067	4,930
Depreciation Charge					
Scenic Materials		0		0	0
Office and Kitchen equipment		0		0	0
Other resources expended:					
Donations	9	0		0	0
<b>TOTAL RESOURCES EXPENDED</b>		<b>113,992</b>	<b>0</b>	<b>113,992</b>	<b>19,142</b>
<b>NET INCOMING(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>-691</b>		<b>-691</b>	<b>32,811</b>
Gross transfers between funds		0		0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>-691</b>	<b>0</b>	<b>-691</b>	<b>32,811</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>143,838</b>		<b>143,838</b>	<b>111,027</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>143,147</b>	<b>0</b>	<b>143,147</b>	<b>143,838</b>

**WESTON SUPER MARE OPERATIC SOCIETY**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022		2021 Total Funds £
		Unrestricted Funds £	Restricted Funds £	
<b>FIXED ASSETS</b>				
Property - St Jude's Hall		6,012		6,012
Property improvements		32,157		32,157
Land		1,221		1,221
Office and Kitchen equipment			0	0
Scenic Materials		0	0	0
<b>TOTAL FIXED ASSETS</b>		<b>39,390</b>		<b>39,390</b>
<b>CURRENT ASSETS</b>				
Prepayments	11	30,645		20,076
Cash at bank - Current Account	12	3,628		26,127
Cash at bank - Deposit Account	13	44,511		32,985
National Savings Certificates		30,000		30,000
Cash in hand		533		12
<b>TOTAL CURRENT ASSETS</b>		<b>109,318</b>		<b>109,199</b>
<b>CREDITORS</b>				
Amounts falling due within one year	14	-5,560		-£4,751
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>103,758</b>		<b>104,448</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/ NET ASSETS</b>		<b>143,147</b>	<b>0</b>	<b>143,838</b>
<b>FUNDS FOR THE CHARITY:</b>				
Unrestricted funds :				
General fund	16	143,147		143,838
Restricted funds :				0
<b>TOTAL FUNDS</b>		<b>143,147</b>		<b>143,838</b>

The notes on pages 8 to 13 form part of these financial statements

Approved by the Trustees on :

22<sup>nd</sup> May 2023

and signed on their behalf by :

GBT.  
Georgina Barry (Chair)

[Signature]  
Carl Atkinson (Treasurer)

## WESTON SUPER MARE OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

##### **Basis of Preparing the Financial Statements**

The financial statements have been prepared in accordance with the accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 2011.

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention

##### **Fund Accounting**

General Funds - are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

##### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- a) the charity becomes entitled to the resources
- b) the trustees are virtually certain they will receive the resources, and,
- c) the monetary value can be measured with sufficient reliability.

##### **Incoming Resources with Related Expenditure**

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross on the SoFA.

##### **Grants and Donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Charitable Trading Activities**

This consists of net invoiced sales of goods, excluding value added tax.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

# WESTON SUPER MARE OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES (continued)

##### **Investment Income**

This is included in the accounts when receivable.

All bank interest is treated as unrestricted income to the General Fund.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Support Costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

##### **Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost, or if gifted, at the value to the Charity on receipt

##### **Depreciation**

With respect to depreciation,

- 1) Any electronic, electrical or mechanical equipment that either in whole or in part form a discrete system or perform a discrete function which at the time of purchase have a value of £1000 or more shall be deemed an asset, depreciable over three years. Depreciation will be applied in amounts of one-third, the first falling due on possession and the remaining amounts on the first and second anniversary.
- 2) All other items in the form of purchased goods at the time of purchase that have a value of £1000 or more shall be deemed an asset depreciable over five years. Depreciation will be applied in amounts of one-fifth, the first falling due on possession and the remaining amounts on the first, second, third and fourth anniversaries.

With respect to scenic materials and properties it is recognised that these have special significance whereby such materials and properties purchased primarily for a particular production carry some residual value post production.

All production costs associated to a particular production are allocated at 30% as a non-recoverable expense to the specific production, with the remaining 70% designated as an asset depreciated under the terms detailed above

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**2 INCOMING RESOURCES - Donations and Legacies**

	Unrestricted £	Restricted £	2022 Total Funds £	2022 Total £	2021 Total £
Grants - North Somerset Council	0		0	0	34,863
Donation - Lloyds Bank Foundation	260		260	260	500
Donation Treasurer	0		0	0	64
Donation - Coles	0		0	0	36
Donations - Members	0		0	0	135
Donation - Go Kids Go	350		350	350	
Omicron Grants	5,334		5,334	5,334	
Cheques not presented	392		392	392	0
Blood Cancer Collection	1,311		1,311	1,311	
Donation - P Heycock	150		150	150	
Other	0		0	0	
<b>Total to Statement</b>	<b>7,797</b>	<b>0</b>	<b>7,797</b>	<b>7,797</b>	<b>35,598</b>

*No restricted funds received in 2022*

**3 INCOMING RESOURCES - Activities for Generating Funds**

	£	2022 Total £	2021 Total £
<b>Letting of Non Investment Property</b>			
St Jude's Hall:			
Rent	4,219		2,936
Unit I Purn Farm			
Donations received for the loan of scenic materials, properties and costumes	250		120
		<b>4469</b>	<b>3,056</b>
<b>Fundraising Events</b>			
Back to the Music		0	1,120
Singo Bingo		368	0
Charles Dickens 'Beyond Expectations'		342	0
Christmas Concert		947	0
Annual Dinner & Dance		2,599	0
Show Raffles		540	0
Rehearsal Refreshments		98	0
Bridgwater Guy Fawkes Carnival		369	0
Show refreshments		0	0
After Show Parties		0	0
200 Club Membership		4,054	4,306
200 Club - Other income		591	661
Other Income (Excluding Interest)		150	0
		<b>10,059</b>	<b>6,087</b>
		<b>14,527</b>	<b>9,143</b>

**4 INCOMING RESOURCES - Investment Income**

	£	2022 Total £	2021 Total £
Bank Deposit Interest		6	1
National Savings Bank Interest		237	5
Bank Current Account Interest		0	0
Subscriptions Account Interest		11	0
200 Club Deposit Interest		22	1
Social Committee		0	0
		<b>276</b>	<b>8</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5 INCOMING RESOURCES - Income from Activities in Furtherance of Charitable Objects**

<i>Operatic Show Income</i>	Calendar Girls £	9 to 5 £	Opening Up £	Matilda £	£	£	2022 Total £	2021 Total £
Ticket Sales	27,043	34,107	4,116	9,632			74,897	0
Cast Sponsorship	320	400		80			800	0
Production Donation	500	37		220			757	0
Production Photographs							0	0
Programmes		1,148		275			1,423	0
Refreshments							0	0
Production Fees				660			660	0
Libretti	150	150		220			520	0
Hospitality							0	0
Deposit Returns							0	0
Concessions							0	0
Score/Lib Non-return							0	0
Other			100				100	0
	<b>28,013</b>	<b>35,841</b>	<b>4,216</b>	<b>11,087</b>	<b>0</b>	<b>0</b>	<b>79,156</b>	<b>0</b>

**6 RESOURCES EXPENDED - Costs of Generating Funds**

*Letting of Non Investment Property*

	£	2022 Total £	2021 Total £
St Judes Hall:			
Rates	162		71
Heating & Light	1,550		796
Water Rates	161		85
Cleaning and Materials	66		16
Repairs and Renewals	1,041		1,014
Piano Tuning & Maintenance	0		54
PRS	1,245		920

Unit 1 Purn Farm

Rent	7,464		7,464
Rates	384		384
Electricity	115		6
Repairs	0		0
Sundries	0		72
Transport	0		

**Fundraising Events**

200 Club Prizes	2,250		2,462
200 Club Presentation Evening	631		792
Back to the Music	0		46
Annual Dinner & Dance	2,720		0
Show Raffles	0		0
Show refreshments	0		0
After Show Parties	0		0
Singo Bingo	59		0
Charles Dickens Beyond Expectations	371		0
Christmas Concert	83		0
Rehearsal Refreshments	78		0
Sundries	0		30
		<b>6,193</b>	<b>3,330</b>
		<b>18,380</b>	<b>14,212</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**7 RESOURCES EXPENDED - Charitable Activities**

<i>Operatic Show Expenses</i>	Calendar Girls £	9 to 5 £	Opening Up £	Matilda £	0 £	0 £	2022 Total £	2021 Total £
Temporary Event Licence							0	0
Programme Printing	755	558		145			1,458	0
Programme commission (PKL)		73					73	0
Ticket Printing/Commission	325	360					685	0
Rent of Venue	10,500	10,500	2,139	2,963			26,102	0
Wages and Gratuities	325	360					685	0
Hire of Rehearsal Rooms							0	0
Costumes	141	458		863			1,462	0
Properties		1,277		70			1,347	0
Scenery and Lighting	6,166	4,814		546			11,526	0
Audio/Video Equipment Hire	3,414	5,544	925	1,449			11,332	0
Orchestra	1,890	3,465					5,355	0
Scores & Libretti	935	1,141	495	495			3,066	0
Credit Card Charges	1,180	1,529					2,710	0
Performing Rights	10,128	7,048		1,734			18,910	0
Hospitality							0	0
Wigs and Make-up	207	270		130			607	0
Stationary and Advertising Presentations	641	990	186	101			1,918	0
Director's Fee and Expenses		250					0	0
Musical Director's Fee	500	1,855					2,355	0
Accompanists Fee	620	75					695	0
Choreographer's Fee							0	0
Shadow Choreographer's Fee							0	0
Refreshments	10						10	0
Supporting Performers							0	0
Sundries							0	0
Training: Oppitts Workshops							0	0
	<b>37,737</b>	<b>40,567</b>	<b>3,745</b>	<b>8,496</b>	<b>0</b>	<b>0</b>	<b>90,545</b>	<b>0</b>

**8 RESOURCES EXPENDED - Governance Costs**

	2022 £	2021 £
NODA - Presentations of Medals and Bars		
NODA - Subscriptions and Adverts	117	72
Data Protection Act registration	35	35
Sundries	0	0
Web Site	365	344
Printing, Stationary, Postage and Telephone	317	595
Insurance	3,573	3,389
DBS Checks	160	0
Accompanist - New Member Auditions	50	
Hall Hire (AGM)	0	45
Independent Examiner	450	450
	<b>5,067</b>	<b>4,930</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9 RESOURCES EXPENDED - Donations**

	2022 £	2021 £
None in this period	0	
	<u>0</u>	<u>0</u>

**10 STAFF COSTS**

	2022 £	2021 £
Wages and Salaries	685	0
Social Security Costs		
	<u>685</u>	<u>0</u>

There was no Trustees remuneration during the current or previous period

**11 PREPAYMENTS**

	2022 £	2021 £
Insurance	3,069	2,959
Rates	142	394
PRS	1,245	0
9 to 5	0	2,768
42nd Street	600	600
Kinky Boots	2,710	1,700
High School Musical	0	495
Annual Dinner Venue	0	600
Calendar Girls	0	9,300
Opening Up	0	1,261
When You Believe	12	0
The Addams Family	1,342	0
Chess	500	0
9 to 5 income from Parkwood Liesure	21,025	0
Other	0	0
	<u>30,645</u>	<u>20,076</u>

**12 CASH AT BANK - CURRENT ACCOUNTS**

	2022 £	2021 £
General	2,391	21,703
General 2	51	
200 Club	1,187	4,423
	<u>3,628</u>	<u>26,127</u>

**13 CASH AT BANK - DEPOSIT ACCOUNTS**

	2022 £	2021 £
Flexible Savings Account	3,264	3,026
Social Committee	1,909	402
200 Club	10,544	5,521
BoS Savings	7,076	6,123
BoS Instant Access Account 1	2,161	0
BoS Instant Access Account 2	369	0
Subscriptions Account	19,188	17,912
	<u>44,511</u>	<u>32,985</u>

**WESTON SUPER MARE OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Sundry Creditors (200 Club)	1,470	1,470
Subscriptions	2,040	2,220
Dinner Dance	0	961
KB Draw	50	0
Calendar Girls Scripts	0	100
When You Believe (Oppitts) Tickets	2,000	0
	<u>5,560</u>	<u>4,751</u>

**15 RELATED PARTY DISCLOSURES**

There were no transactions with Trustees other than the normal course of operating

**16 MOVEMENTS IN FUNDS**

	At 1.1.22	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31.12.22
	£	£	£	£	£
<b>Unrestricted Funds:</b>					
General Funds	£143,838.00	£113,301.56	£113,992.17	£0.00	£143,147.39
<b>Total Unrestricted Funds</b>	<u>£143,838.00</u>	<u>£113,301.56</u>	<u>£113,992.17</u>	<u>£0.00</u>	<u>£143,147.39</u>
<b>Restricted Funds</b>	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Restricted Funds</b>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
<b>Total Funds</b>	<u>£143,838.00</u>	<u>£113,301.56</u>	<u>£113,992.17</u>	<u>£0.00</u>	<u>£143,147.39</u>

**Unrestricted Funds**

The General Fund represents the free funds of the charity which are not designated for particular purposes, this includes all incoming resources for running operatic society shows, fundraising, donations, investment income and sundry income.

**Restricted Funds**

There are no restricted funds

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund	Designated Fund	Restricted Fund	31.12.22	31.12.21
	£	£	£	£	£
Tangible Fixed Assets	£39,389.51	£0.00	£0.00	£39,389.51	£39,390.00
Debtors	£30,644.90	£0.00	£0.00	£30,644.90	£20,076.33
Cash at Bank - Current Accounts	£3,628.39	£0.00	£0.00	£3,628.39	£26,126.68
Cash at Bank - Deposit Account	£44,511.24	£0.00	£0.00	£44,511.24	£32,984.53
National Savings Certificates	£30,000.00	£0.00	£0.00	£30,000.00	£30,000.00
Cash in Hand	£533.22	£0.00	£0.00	£533.22	£11.67
Creditors	-£5,560.00	£0.00	£0.00	-£5,560.00	-£4,751.00
	<u>£143,147.26</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£143,147.26</u>	<u>£143,838.21</u>

**18 ULTIMATE CONTROLLING PARTY**

The Charity was controlled throughout the current and previous periods by the Trustees.

**WESTON-SUPER-MARE OPERATIC SOCIETY**

England & Wales - Charity number 266217

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# Accounts

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WESTON SUPER MARE OPERATIC SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

WESTON SUPER MARE OPERATIC SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
Registered Charity Number 266217

Independent Examiner  
Mr Nigel Blannin BSc. FCA  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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Trustees Annual Report	3
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Balance Sheet	7
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## WESTON SUPER MARE OPERATIC SOCIETY

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2021

**Name of Charity:** Weston-super-Mare Operatic Society

**Registered Charity Number:** 266217

**Legal Form:** Unincorporated Charitable Society

**Governing Document:** The society was constituted and registered as a charity on 17 October 1973. Its constitution was last amended on 7 October 2009

**Address:** St. Jude's Hall  
Grove Road  
Milton  
Weston super Mare  
BS22 8HB

**Bankers:** Bank of Scotland  
38 St Andrew Square  
Edinburgh  
EH2 2YR

**Independent Examiner:** Mr Nigel Blannin BSc. FCA  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**Trustees:**

Mrs Jane Morris	(Chair)
Mrs Georgina Barry	(Vice-Chair)
Mr Carl Atkinson	(Treasurer)
Mr Phillip Heycock	
Mr Colin Tyler	
Mrs Janet Payne	
Mrs Sarah Gibbon	
Mrs Felicity Berry	(Appointed 2021)

There were no changes in the composition of the trustees' between the year end date and the date of approval of this Annual Report

**WESTON SUPER MARE OPERATIC SOCIETY**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**Objects:**

The Society is independent and has as its objective to educate the public in the dramatic and operatic arts and to further the development of the public appreciation and taste in the said arts. In the furtherance of this object but not otherwise the Society through its management committee has the following powers:

- 1) To promote plays, drama, comedies, operas, operettas, and other dramatic and operatic works of educational value.
- 2) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- 3) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- 4) To raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise; provided that the Society shall not undertake any permanent trading activities in raising funds.
- 5) To do all such things as shall further the objects of the Society.

# **WESTON SUPER MARE OPERATIC SOCIETY**

## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees are pleased to present their report and financial statements for the year ended 31 December 2021. The financial statements comply with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit, the society's regulations and the Statement of Recommended Practice (FRS 102) - Accounting and Reporting by Charities.

#### **LEGAL STATUS**

Reference and administrative information set out in pages 1 and 2 form part of this report.

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

##### GOVERNING DOCUMENT

Weston super Mare Operatic Society is registered with the Charity Commission, number 266217 and is governed by its Rules and Regulations which were adopted on 30 March 1971.

##### RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Society is managed by a General Purposes Committee which consists of the following: Chairman, Vice-Chairman, Treasurer and Secretary (non-voting), and six elected ordinary members (although only five were appointed in August 2021).

All according to voting (which if necessary shall be by secret ballot) will serve for one year.

For the purposes of the above Committee, five voting members shall form a quorum.

No member of the Society may serve as an ordinary member for more than three consecutive years.

At the Annual General Meeting new members etc. shall be elected.

There is also a Production Committee consisting of the following: Chairman (or Chairman's delegated officer from the GP Committee) Publicity Manager, Wardrobe Mistress/Master, Business Manager, and Secretary/Assistant Secretary, Treasurer together with the Musical Director, Stage Manager, Director and Choreographer. This Committee will deal directly with the Society's productions, excluding financial matters.

The Production Committee shall have the power to co-opt.

##### RELATED PARTIES

There were no related party transactions during the year.

##### RISK MANAGEMENT

The trustees do not believe the Society is subject to any substantial risks beyond the liabilities discussed in this Annual Report and Financial Statements, and have taken steps to minimise any risks.

#### **ACHIEVEMENTS AND PERFORMANCE**

No one could have foreseen the impact that COVID-19 would have on the productions planned for 2020 and beyond. National lockdowns and COVID restrictions suspended almost all society activities. We were fortunate that, as a registered charity, we were able to receive some governmental support to maintain our society, offsetting the very significant costs we incur in order to present our productions. The society resumed rehearsals as circumstances allowed towards the end of the financial year in preparation for productions resuming in 2022.

# WESTON SUPER MARE OPERATIC SOCIETY

## TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

### ACHIEVEMENTS AND PERFORMANCE (continued)

#### FINANCIAL REVIEW

The financial statements show an increase in incoming resources and slight reduction in resources expended in 2021. Income exceeded expenditure in 2021 leading to an increase in total funds.

#### INVESTMENT POLICY

The investment policy has been to choose the best bank accounts available from the society's existing bankers. It is also the Society's policy to continue building up reserves by means of annual operating surpluses.

#### RESERVES

The balance sheet shows funds available to the Society. Unrestricted funds amounts total £143,838

The Trustees have determined that the appropriate level of free reserves which are not invested in fixed assets should be to ensure continuity in the event of large variations in income, to pay for specific future projects, and to cover specific liabilities

The Society needs to meet its future commitments known and unknown.

It is not intended that the Society should accumulate reserves from funding.

#### PLANS FOR FUTURE PERIODS

The Society plans to continue its activities in future years and to increase its surplus.

#### VOLUNTEERS

The Society is grateful for the unstinting efforts of its volunteers who are involved in the productions and fund raising.

#### ACCOUNTING AND REPORTING RESPONSIBILITIES

The Charities Act 2011 requires the Trustees of the Society to prepare financial statements for each financial year which give a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make judgements and estimates that are reasonable and prudent;
- 3) follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and,
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Society will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Society's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on



Mrs Jane Morris (Chair)

and signed on their behalf by:



Mr Carl Atkinson (Treasurer)

**WESTON SUPER MARE OPERATIC SOCIETY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**WESTON SUPER MARE OPERATIC SOCIETY**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the trustees on my examination of the accounts of Weston-super-Mare Operatic Society for the year ended 31 December 2021, which are set out on pages 2 to 14.

**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 Trustee'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 2011 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.

Signed:



N A Blannin (ICAEW)  
Maxwells Chartered Accountants  
4 King Square  
Bridgwater  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

		<b>2021</b>		<b>2020</b>
	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b><u>Income Resources</u></b>				
<b>Voluntary Income</b>				
Donations, legacies and grants	2	35,598	0	35,598
Subscriptions : members/vice presidents/ patrons		7,205	0	7,205
Subscriptions: Gift Aid		0	0	0
Activities for generating funds	3	9,143	0	9,143
Investment income	4	8	0	8
<b>Incoming resources from charitable activities</b>	5	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>51,954</b>	<b>0</b>	<b>51,954</b>
<b><u>Resources Expended</u></b>				
<b>Costs of generating funds</b>				
Fundraising trading costs	6	14,212	0	14,212
<b>Charitable activities</b>	7	0	0	0
<b>Governance costs</b>	8	4,930	0	4,930
<b>TOTAL RESOURCES EXPENDED</b>		<b>19,142</b>	<b>0</b>	<b>19,142</b>
<b>NET INCOMING(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>32,811</b>	<b>0</b>	<b>32,811</b>
<b>Gross transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>32,811</b>	<b>0</b>	<b>32,811</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>111,027</b>	<b>0</b>	<b>111,027</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>143,838</b>	<b>0</b>	<b>143,838</b>

**WESTON SUPER MARE OPERATIC SOCIETY**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
<b>FIXED ASSETS</b>					
Property - St Jude's Hall		6,012		6,012	6,012
Property improvements		32,157		32,157	32,157
Land		1,221		1,221	1,221
Office and Kitchen equipment		0		0	0
Scenic Materials		0		0	0
<b>TOTAL FIXED ASSETS</b>		<b>39,390</b>		<b>39,390</b>	<b>39,390</b>
<b>CURRENT ASSETS</b>					
Prepayments	9	20,076		20,076	9411.04
Cash at bank - Current Account	10	26,127		26,127	12,484
Cash at bank - Deposit Account	11	32,985		32,985	22,642
National Savings Certificates		30,000		30,000	30,000
Cash in hand		12		12	16
<b>TOTAL CURRENT ASSETS</b>		<b>109,199</b>		<b>109,199</b>	<b>74,553</b>
<b>CREDITORS</b>					
Amounts falling due within one year	12	-4,751		-4,751	-£2,916
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>104,448</b>		<b>104,448</b>	<b>71,637</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/ NET ASSETS</b>		<b>143,838</b>	<b>0</b>	<b>143,838</b>	<b>111,027</b>
<b>FUNDS FOR THE CHARITY:</b>					
Unrestricted funds :					
General fund	14	143,838		143,838	111,027
Restricted funds :					0
<b>TOTAL FUNDS</b>		<b>143,838</b>		<b>143,838</b>	<b>111,027</b>

The notes on pages 8 to 14 form part of these financial statements

Approved by the Trustees on : 23<sup>rd</sup> May 2022

and signed on their behalf by :

Jane Morris  
Jane Morris (Chair)

Carl Atkinson  
Carl Atkinson (Treasurer)

# WESTON SUPER MARE OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

##### **Basis of Preparing the Financial Statements**

The financial statements have been prepared in accordance with the accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS 102), and the Charities Act 2011.

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention.

##### **Fund Accounting**

General Funds - are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes.

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

##### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- a) the charity becomes entitled to the resources
- b) the trustees are virtually certain they will receive the resources, and,
- c) the monetary value can be measured with sufficient reliability.

##### **Incoming Resources with Related Expenditure**

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross on the SoFA.

##### **Grants and Donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Charitable Trading Activities**

This consists of net invoiced sales of goods.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

# WESTON SUPER MARE OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES (continued)

##### **Investment Income**

This is included in the accounts when receivable.

All bank interest is treated as unrestricted income to the General Fund.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Support Costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

##### **Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost, or if gifted, at the value to the Charity on receipt.

##### **Depreciation**

With respect to depreciation,

- 1) Any electronic, electrical or mechanical equipment that either in whole or in part form a discrete system or perform a discrete function which at the time of purchase have a value of £1000 or more shall be deemed an asset, depreciable over three years. Depreciation will be applied in amounts of one-third, the first falling due on possession and the remaining amounts on the first and second anniversary.
- 2) All other items in the form of purchased goods at the time of purchase that have a value of £1000 or more shall be deemed an asset depreciable over five years. Depreciation will be applied in amounts of one-fifth, the first falling due on possession and the remaining amounts on the first, second, third and fourth anniversaries.

With respect to scenic materials and properties it is recognised that these have special significance whereby such materials and properties purchased primarily for a particular production carry some residual value post production.

All production costs associated to a particular production are allocated at 30% as a non-recoverable expense to the specific production, with the remaining 70% designated as an asset depreciated under the terms detailed above.

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2 INCOMING RESOURCES - Donations and Legacies**

	Unrestricted	Restricted	2021 Total Funds	2021 Total	2020 Total
	£	£	£	£	£
Grants - North Somerset Council	34,863	0	34,863	34,863	20,000
Donation - Lloyds Bank Foundation	500	0	500	500	176
Legacy - Pauline John	0	0	0	0	50
Donation - Treasurer	64	0	64	64	0
Donation - Coles	36	0	36	36	0
Donations - Members	135	0	135	135	0
Other	0	0	0	0	50
<b>Total to Statement</b>	<b>35,598</b>	<b>0</b>	<b>35,598</b>	<b>35,598</b>	<b>20,276</b>

*No restricted funds received in 2021 or 2020.*

**3 INCOMING RESOURCES - Activities for Generating Funds**

**Letting of Non Investment Property**

	£	2021 Total £	2020 Total £
St Jude's Hall:			
Rent	2,936		866
Unit I Purn Farm			
Donations received for the loan of scenic materials, properties and costumes	120		90
		<b>3056</b>	<b>956</b>

**Fundraising Events**

Somerset Fellowship Awards Dinner	0	761
Oppitts Sponsorship (Elf)	0	210
Show Raffles	0	89
Show Refreshments	0	89
Back to the Music	1,120	0
200 Club Membership	4,306	3,899
200 Club - Other income	661	602
		<b>6,087</b>
		<b>5,650</b>
		<b>9,143</b>
		<b>6,606</b>

**4 INCOMING RESOURCES - Investment Income**

	2021 Total £	2020 Total £
Bank Deposit Interest	1	3
National Savings Bank Interest	5	336
Bank Current Account Interest	0	0
Subscriptions Account interest	1	2
200 Club Deposit Interest	1	5
Social Committee		
	<b>8</b>	<b>345</b>

**WESTON SUPER MARE OPERATIC SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5 INCOMING RESOURCES - Income from Activities in Furtherance of Charitable Objects**

	<b>2021 Total</b>	2020 Total
<b>Operatic Show Income</b>		
Due to the COVID 19 Pandemic there was no show income in 2021.	£	£

**6 RESOURCES EXPENDED - Costs of Generating Funds**

	£	<b>2021 Total £</b>	2020 Total £
<b>Rental of Non-Investment Property</b>			
St Judes Hall:			
Rates	71		91
Heating & Light	796		866
Water Rates	85		110
Cleaning and Materials	16		604
Repairs and Renewals	1,014		1,675
Piano Tuning & Maintenance	54		
PRS	920		
Unit I Purn Farm			
Rent	7,464		7,464
Rates	384		383
Electricity	6		13
Repairs	0		
Sundries	72		0
Transport			
	<hr/>	<b>10,882</b>	<hr/> <b>11,205</b>
<b>Fundraising Events</b>			
200 Club Prizes	2,462		2,322
200 Club Presentation Evening	792		746
Weston Festival of Drama	0		15
Back to the Music	46		0
Sundries	30		11
	<hr/>	<b>3,330</b>	<hr/> <b>3,094</b>
		<hr/> <b>14,212</b>	<hr/> <b>14,298</b>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 RESOURCES EXPENDED - Charitable Activities**

*Operatic Show Expenses*

Due to the COVID 19 Pandemic there was no show expenditure in 2021.

2021	2020
Total	Total
<u>0</u>	<u>0</u>

**8 RESOURCES EXPENDED - Governance Costs**

	2021	2020
	£	£
NODA - Presentations of Medals and Bars		
NODA - Subscriptions and Adverts	72	0
Data Protection Act registration	35	35
Hall Hire (AGM)	45	0
Sundries	0	790
Web Site	344	0
Printing, Stationary, Postage and Telephone	595	483
Insurance	3,389	3,996
Independent Examiner	450	450
	<u>4,930</u>	<u>5,755</u>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9 PREPAYMENTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Insurance	2,959	2,797
Rates	394	465
9 to 5	2,768	2,754
42nd Street	600	600
Kinky Boots	1,700	1,700
High School Musical	495	495
Annual Dinner Venue	600	600
Calendar Girls	9,300	0
Opening Up	1,261	0
	<u><u>20,076</u></u>	<u><u>9,411</u></u>

**10 CASH AT BANK - CURRENT ACCOUNTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
General	21,703	9,773
200 Club	4,423	2,710
	<u>26,127</u>	<u>12,484</u>

**11 CASH AT BANK - DEPOSIT ACCOUNTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Flexible Savings Account	3,026	3,021
Social Committee	402	402
200 Club	5,521	5,521
BoS Savings	6,123	5,002
Subscriptions Account	17,912	8,696
	<u><u>32,985</u></u>	<u><u>22,642</u></u>

**WESTON SUPER MARE OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Sundry Creditors (200 Club)	1,470	1,470
Subscriptions	2,220	485
Dinner Dance	961	961
PRS	0	0
Calendar Girl Scripts	100	0
	<u>4,751</u>	<u>2,916</u>

**13 RELATED PARTY DISCLOSURES**

There were no transactions with Trustees other than the normal course of operating.

**14 MOVEMENTS IN FUNDS**

	At 1.1.21 £	Incoming Resources (inc. gains) £	Outgoing Resources £	Transfers £	At 31.12.21 £
<b>Unrestricted Funds:</b>					
General Funds	£111,027.00	£51,953.52	£19,142.45	£0.00	£143,838.07
<b>Total Unrestricted Funds</b>	<u>£111,027.00</u>	<u>£51,953.52</u>	<u>£19,142.45</u>	<u>£0.00</u>	<u>£143,838.07</u>
<b>Restricted Funds</b>	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total Restricted Funds</b>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
<b>Total Funds</b>	<u>£111,027.00</u>	<u>£51,953.52</u>	<u>£19,142.45</u>	<u>£0.00</u>	<u>£143,838.07</u>

**Unrestricted Funds**

The General Fund represents the free funds of the charity which are not designated for particular purposes, this includes all incoming resources for running operatic society shows, fundraising, donations, investment income and sundry income.

**Restricted Funds**

There are no restricted funds

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund £	Designated Fund £	Restricted Fund £	31.12.21 £	31.12.20 £
Tangible Fixed Assets	£39,390.00	£0.00	£0.00	£39,390.00	£39,390.00
Debtors	£20,076.33	£0.00	£0.00	£20,076.33	£9,411.04
Cash at Bank - Current Accounts	£26,126.68	£0.00	£0.00	£26,126.68	£12,483.89
Cash at Bank - Deposit Account	£32,984.53	£0.00	£0.00	£32,984.53	£22,642.38
National Savings Certificates	£30,000.00	£0.00	£0.00	£30,000.00	£30,000.00
Cash in Hand	£11.67	£0.00	£0.00	£11.67	£15.76
Creditors	-£4,751.00	£0.00	£0.00	-£4,751.00	-£2,916.00
	<u>£143,838.21</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£143,838.21</u>	<u>£111,027.07</u>

**18 ULTIMATE CONTROLLING PARTY**

The Charity was controlled throughout the current and previous periods by the Trustees.

**WESTON-SUPER-MARE OPERATIC SOCIETY**

England & Wales - Charity number 266217

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# Accounts

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WESTON SUPER MARE OPERATIC SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

WESTON SUPER MARE OPERATIC SOCIETY  
ANNUAL REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
Registered Charity Number 266217

Independent Examiner  
Mr Nigel Blannin BSc. FCA  
Maxwells  
Chartered Accountants  
4 King Square  
Bridgwater  
Somerset  
TA6 3YF

**WESTON SUPER MARE OPERATIC SOCIETY**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## WESTON SUPER MARE OPERATIC SOCIETY

### REFERENCE AND ADMINISTRATIVE INFORMATION

#### FOR THE YEAR ENDED 31 DECEMBER 2020

<b>Name of Charity:</b>	Weston-super-Mare Operatic Society	
<b>Registered Charity Number:</b>	266217	
<b>Legal Form:</b>	Unincorporated Charitable Society	
<b>Governing Document:</b>	The society was constituted and registered as a charity on 17 October 1973. Its constitution was last amended on 7 October 2009	
<b>Address:</b>	St. Jude's Hall Grove Road Milton Weston super Mare BS22 8HB	
<b>Bankers:</b>	Bank of Scotland 38 St Andrew Square Edinburgh EH2 2YR	
<b>Independent Examiner:</b>	Mr Nigel Blannin BSc. FCA Maxwells Chartered Accountants 4 King Square Bridgwater Somerset TA6 3YF	
<b>Trustees:</b>	Mrs Jane Morris	(Chair)
	Mrs Georgina Barry	(Vice-Chair)
	Mr Carl Atkinson	(Treasurer)
	Mr Philip Heycock	
	Mr Colin Tyler	
	Mrs Janet Payne	
	Mrs Sarah Gibbon	
	Miss Abigail Taylor	

There were no changes in the composition of the trustees' between the year end date and the date of approval of this Annual Report

**WESTON SUPER MARE OPERATIC SOCIETY**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

**Objects:**

The Society is independent and has as its objective to educate the public in the dramatic and operatic arts and to further the development of the public appreciation and taste in the said arts. In the furtherance of this object but not otherwise the Society through its management committee has the following powers:

- 1) To promote plays, drama, comedies, operas, operettas, and other dramatic and operatic works of educational value.
- 2) To purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works.
- 3) To purchase or otherwise acquire plant, machinery, furniture, fixtures, fittings, scenery and all other necessary effects.
- 4) To raise funds and invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise; provided that the Society shall not undertake any permanent trading activities in raising funds.
- 5) To do all such things as shall further the objects of the Society

# **WESTON SUPER MARE OPERATIC SOCIETY**

## **TRUSTEES ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees are pleased to present their report and financial statements for the year ended 31 December 2020. The financial statements comply with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission on public benefit, the society's regulations and the Statement of Recommended Practice (2005) - Accounting and Reporting by Charities.

#### **LEGAL STATUS**

Reference and administrative information set out in pages 1 and 2 form part of this report.

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

##### GOVERNING DOCUMENT

Weston super Mare Operatic Society is registered with the Charity Commission, number 266217 and is governed by its Rules and Regulations which were adopted on 30 March 1971.

##### RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Society is managed by a General Purposes Committee which consists of the following: Chairman, Vice-Chairman, Treasurer and Secretary (non-voting), and six elected ordinary members.

All according to voting (which if necessary shall be by secret ballot) will serve for one year.

For the purposes of the above Committee, five voting members shall form a quorum.

No member of the Society may serve as an ordinary member for more than three consecutive years.

At the Annual General Meeting new members etc. shall be elected.

There is also a Production Committee consisting of the following: Chairman (or Chairman's delegated officer from the GP Committee) Publicity Manager, Wardrobe Mistress/Master, Business Manager, and Secretary/Assistant Secretary, Treasurer together with the Musical Director, Stage Manager, Director and Choreographer. This Committee will deal directly with the Society's productions, excluding financial matters.

The Production Committee shall have the power to co-opt.

##### RELATED PARTIES

There were no related party transactions during the year.

##### RISK MANAGEMENT

The trustees do not believe the Society is subject to any substantial risks beyond the liabilities discussed in this Annual Report and Financial Statements, and have taken steps to minimise any risks

#### **ACHIEVEMENTS AND PERFORMANCE**

No one could have foreseen the impact that COVID-19 would have on the productions planned for 2020 and although in the early part of the year rehearsals continued for our intended spring production of 9 to 5 a national lockdown suspended all work on this production and those beyond. We were fortunate that, as a registered charity, we were able to receive some governmental support to maintain our society, offsetting the very significant costs we incur in order to present our productions. It is hoped that the society will resume rehearsals as circumstances allow in the next financial year.

# WESTON SUPER MARE OPERATIC SOCIETY

## TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

### ACHIEVEMENTS AND PERFORMANCE (continued)

#### FINANCIAL REVIEW

The financial statements show a decrease in incoming resources and resources expended in 2020. Income exceeded expenditure in 2020 leading to an increase in total funds.

#### INVESTMENT POLICY

The investment policy has been to choose the best bank accounts available from the society's existing bankers. It is also the Society's policy to continue building up reserves by means of annual operating surpluses.

#### RESERVES

The balance sheet shows funds available to the Society. Unrestricted funds amounts totals £111,027

The Trustees have determined that the appropriate level of free reserves which are not invested in fixed assets should be to ensure continuity in the event of large variations in income, to pay for specific future projects, and to cover specific liabilities

The Society needs to meet its future commitments known and unknown

It is not intended that the Society should accumulate reserves from funding.

#### PLANS FOR FUTURE PERIODS

The Society plans to continue its activities in future years and to increase its surplus

#### VOLUNTEERS

The Society is grateful for the unstinting efforts of its volunteers who are involved in the productions and fund raising

#### ACCOUNTING AND REPORTING RESPONSIBILITIES

The Charities Act 2011 requires the Trustees of the Society to prepare financial statements for each financial year which give a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) make judgements and estimates that are reasonable and prudent;
- 3) follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and,
- 4) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Society will continue in operation

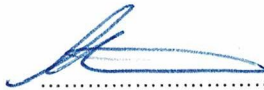
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Society, and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the Society's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on



Mrs Jane Morris (Chair)

and signed on their behalf by:



Mr Carl Atkinson (Treasurer)

**WESTON SUPER MARE OPERATIC SOCIETY**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**WESTON SUPER MARE OPERATIC SOCIETY**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the trustees on my examination of the accounts of Weston-super-Mare Operatic Society for the year ended 31 December 2020, which are set out on pages 2 to 14.

**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 Trustee'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 2011 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.

Signed:



26/7/2021

N A Blannin (ICAEW)  
Maxwells Chartered Accountants  
4 King Square  
Bridgwater  
TA6 3YF

WESTON SUPER MARE OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

		2020		2019
		Unrestricted Funds £	Total Funds £	Total Funds £
<b><u>Income Resources</u></b>	<i>Note</i>			
Voluntary Income				
Grants, Donations and legacies	2	20,276	20,276	6,182
Subscriptions : members/vice presidents/ patrons		13,640	13,640	14,150
Subscriptions: Gift Aid		0	0	0
Activities for generating funds	3	6,606	6,606	16,145
Investment income	4	345	345	361
<b>Incoming resources from charitable activities</b>	5	0	0	64,799
<b>TOTAL INCOMING RESOURCES</b>		<b>40,868</b>	<b>40,868</b>	<b>101,636</b>
<b><u>Resources Expended</u></b>				
Costs of generating funds				
Fundraising trading costs	6	14,298	14,298	18,018
Charitable activities	7	0	0	90,301
Governance costs	8	5,755	5,755	5,427
<b>TOTAL RESOURCES EXPENDED</b>		<b>20,053</b>	<b>20,053</b>	<b>113,746</b>
<b>NET INCOMING(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>20,815</b>	<b>20,815</b>	<b>-12,109</b>
<b>Gross transfers between funds</b>		<b>0</b>	<b>0</b>	<b>102,322</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>20,815</b>	<b>20,815</b>	<b>90,213</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>90,213</b>	<b>90,213</b>	
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>111,027</b>	<b>111,027</b>	<b>90,213</b>

**WESTON SUPER MARE OPERATIC SOCIETY**

**BALANCE SHEET**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	2020		2019
		Unrestricted Funds £	Total Funds £	Total Funds £
<b>FIXED ASSETS</b>				
Property - St Jude's Hall		6,012	6,012	6,012
Property improvements		32,157	32,157	32,157
Land		1,221	1,221	1,221
Office and Kitchen equipment		0	0	0
Scenic Materials		0	0	0
<b>TOTAL FIXED ASSETS</b>		<u>39,390</u>	<u>39,390</u>	<u>39,390</u>
<b>CURRENT ASSETS</b>				
Prepayments	9	9,411	9,411	5466
Cash at bank - Current Account	10	12,484	12,484	2,811
Cash at bank - Deposit Account	11	22,642	22,642	16,718
National Savings Certificates		30,000	30,000	30,000
Cash in hand		16	16	32
<b>TOTAL CURRENT ASSETS</b>		<u>74,553</u>	<u>74,553</u>	<u>55,027</u>
<b>CREDITORS</b>				
Amounts falling due within one year	12	-2,916	-2,916	-£4,205
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>71,637</u>	<u>71,637</u>	<u>50,822</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/ NET ASSETS</b>		<u>111,027</u>	<u>111,027</u>	<u>90,213</u>
<b>FUNDS FOR THE CHARITY:</b>				
Unrestricted funds :				
General fund	14	111,027	111,027	90,213
Restricted funds :				0
<b>TOTAL FUNDS</b>		<u>111,027</u>	<u>111,027</u>	<u>90,213</u>

The notes on pages 8 to 13 form part of these financial statements

Approved by the Trustees on : 10th June 2021

and signed on their behalf by :

Jane Morris  
Jane Morris (Chair)

Carl Atkinson  
Carl Atkinson (Treasurer)

# WESTON SUPER MARE OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES

#### **Basis of Preparing the Financial Statements**

The financial statements have been prepared in accordance with the accounting standards and estimation techniques, the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), and the Charities Act 2011.

#### **Accounting Convention**

The financial statements have been prepared under the historical cost convention

#### **Fund Accounting**

General Funds - are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds - comprise unrestricted funds which have been set aside by the Trustees for particular purposes. There were no designated funds in 2020.

Restricted funds - are funds which have to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. There were no restricted funds in 2020.

Investment income and gains are allocated to the appropriate fund.

#### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SoFA) when:

- a) the charity becomes entitled to the resources
- b) the trustees are virtually certain they will receive the resources, and,
- c) the monetary value can be measured with sufficient reliability.

##### **Incoming Resources with Related Expenditure**

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross on the SoFA.

##### **Grants and Donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Charitable Trading Activities**

This consists of net invoiced sales of goods, excluding value added tax.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

# WESTON SUPER MARE OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 ACCOUNTING POLICIES AND ESTIMATION TECHNIQUES (continued)

##### **Investment Income**

This is included in the accounts when receivable.

All bank interest is treated as unrestricted income to the General Fund.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Support Costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

##### **Tangible Fixed Assets**

These are capitalised if they can be used for more than one year, and cost at least £750. They are valued at cost, or if gifted, at the value to the Charity on receipt

##### **Depreciation**

With respect to depreciation,

- 1) Any electronic, electrical or mechanical equipment that either in whole or in part form a discrete system or perform a discrete function which at the time of purchase have a value of £1000 or more shall be deemed an asset, depreciable over three years. Depreciation will be applied in amounts of one-third, the first falling due on possession and the remaining amounts on the first and second anniversary.
- 2) All other items in the form of purchased goods at the time of purchase that have a value of £1000 or more shall be deemed an asset depreciable over five years. Depreciation will be applied in amounts of one-fifth, the first falling due on possession and the remaining amounts on the first, second, third and fourth anniversaries.

With respect to scenic materials and properties it is recognised that these have special significance whereby such materials and properties purchased primarily for a particular production carry some residual value post production.

All production costs associated to a particular production are allocated at 30% as a non-recoverable expense to the specific production, with the remaining 70% designated as an asset depreciated under the terms detailed above

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**2 INCOMING RESOURCES - Grants, Donations and Legacies**

	Unrestricted £	2020 Total Funds £	2020 Total £	2019 Total £
Grants - North Somerset Council	20,000	20,000	20,000	0
Donation - Lloyds Bank Foundation	176	176	176	224
Donation - Weston Festival of Music				20
Legacy - Pauline John	50	50	50	
Donation - Carnival	0	0	0	175
Donation - Treasurer	0	0	0	58
Legacy - M Watts	0	0	0	5,000
Show Charitable collections	0	0	0	676
Other	50	50	50	29
<b>Total to Statement</b>	<b>20,276</b>	<b>20,276</b>	<b>20,276</b>	<b>6,182</b>

*No restricted funds received in 2019*

**3 INCOMING RESOURCES - Activities for Generating Funds**

**Letting of Non Investment Property**

	£	2020 Total £	2019 Total £
St Jude's Hall:			
Rent	866		5,526
Unit 1 Purn Farm			
Donations received for the loan of scenic materials, properties and costumes	90		944
		<b>956</b>	<b>6,470</b>

**Fundraising Events**

Somerset Fellowship Awards Dinner	761	0
Oppitts Sponsorship (Elf)	210	0
Supermarket Bag Packing	0	341
Carols at Cadbury	0	86
Annual Dinner & Dance	0	2,461
Show Raffles	89	1,191
Rehearsal Refreshments	0	46
Amazon Commission	0	28
Show refreshments	89	807
200 Club - Membership	3,899	3,932
200 Club - Other income	603	783
Other Income (Excluding Interest)	0	0
	<b>5,651</b>	<b>9,675</b>
	<b>6,606</b>	<b>16,145</b>

**4 INCOMING RESOURCES - Investment Income**

	£	2020 Total £	2019 Total £
Bank Deposit Interest		3	2
National Savings Bank Interest		336	345
Bank Current Account Interest		0	0
Subscriptions Account interest		2	4
200 Club Deposit Interest		5	10
Social Committee			
		<b>345</b>	<b>361</b>

**WESTON SUPER MARE OPERATIC SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>5 INCOMING RESOURCES - Income from Activities in Furtherance of Charitable Objects</b>			
		<b>2020</b>	<b>2019</b>
		<b>Total</b>	<b>Total</b>
<b>Operatic Show Income</b>			
Due to the COVID 19 Pandemic there was no show income in 2020		0	64,799
		<hr/>	<hr/>
		0	64,799
<b>6 RESOURCES EXPENDED - Costs of Generating Funds</b>			
		<b>2020</b>	<b>2019</b>
		<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Letting of Non Investment Property</b>			
St Judes Hall:			
Rates	91		361
Heating & Light	866		1,851
Water Rates	110		222
Cleaning and Materials	604		58
Repairs and Renewals	1,675		328
Piano Tuning & Maintenance	0		95
PRS	0		1,507
Unit I Purn Farm			
Rent	7,464		7,464
Rates	383		376
Electricity	13		45
Repairs	0		
Sundries	0		275
Transport			
		<hr/>	<hr/>
		11,205	12,582
<b>Fundraising Events</b>			
200 Club Prizes	2,322		2,130
200 Club Presentation Evening	746		854
Weston Festival of Drama	15		0
Annual Dinner & Dance	0		1,521
Show refreshments	0		120
Somerset Fellowship of Drama Awards	0		700
Rehearsal Refreshments	0		111
Sundries	11		0
		<hr/>	<hr/>
		3,094	5,436
		<hr/>	<hr/>
		14,298	18,018
		<hr/>	<hr/>

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 RESOURCES EXPENDED - Charitable Activities**

*Operatic Show Expenses*

Due to the COVID 19 Pandemic there was no show expenditure in 2020

2020	2019
	90,301
0	90,301

**8 RESOURCES EXPENDED - Governance Costs**

	2020	2019
	£	£
NODA - Presentations of Medals and Bars		
NODA - Subscriptions and Adverts	0	200
Data Protection Act registration	35	40
Sundries	790	
Web Site	0	266
Printing, Stationary, Postage and Telephone	483	323
Insurance	3,996	4,088
DBS Checks	0	10
Independent Examiner	450	500
	5,755	5,427

**WESTON SUPER MARE OPERATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**9 PREPAYMENTS**

	2020	2019
	£	£
Insurance	2,797	3,437
Rates	465	185
9 to 5	2,754	644
42nd Street	600	600
Kinky Boots	1,700	0
High School Musical	495	0
Annual Dinner Venue	600	600
Other	0	
	<u>9,411</u>	<u>5,466</u>

**10 CASH AT BANK - CURRENT ACCOUNTS**

	2020	2019
	£	£
General	9,773	1,525
200 Club	2,710	1,286
	<u>12,484</u>	<u>2,811</u>

**11 CASH AT BANK - DEPOSIT ACCOUNTS**

	2020	2019
	£	£
Flexible Savings Account	3,021	2,684
Social Committee	402	46
200 Club	5,521	5,517
BoS Savings	5,002	3,802
Subscriptions Account	8,696	4,669
	<u>22,642</u>	<u>16,718</u>

**WESTON SUPER MARE OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020 £	2019 £
Sundry Creditors (200 Club)	1,470	1,470
Subscriptions	485	2,160
Dinner Dance	961	575
	<u>2,916</u>	<u>4,205</u>

**13 RELATED PARTY DISCLOSURES**

There were no transactions with Trustees other than the normal course of operating

**14 MOVEMENTS IN FUNDS**

	At 1.1.19 £	Incoming Resources (inc. gains) £	Outgoing Resources £	Transfers £	At 31.12.20 £
<b>Unrestricted Funds:</b>					
General Funds	£90,212.55	£40,867.54	£20,053.02	£0.00	£111,027.07
<b>Total Unrestricted Funds</b>	<u>£90,212.55</u>	<u>£40,867.54</u>	<u>£20,053.02</u>	<u>£0.00</u>	<u>£111,027.07</u>
<b>Total Funds</b>	<u>£90,212.55</u>	<u>£40,867.54</u>	<u>£20,053.02</u>	<u>£0.00</u>	<u>£111,027.07</u>

**Unrestricted Funds**

The General Fund represents the free funds of the charity which are not designated for particular purposes, this includes all incoming resources for running operatic society shows, fundraising, donations, investment income and sundry income.

**Restricted Funds**

There are no restricted funds

**17 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund £	31.12.20 £	31.12.19 £
Tangible Fixed Assets	£39,390.00	£39,390.00	£39,390.00
Debtors	£9,411.04	£9,411.04	£5,466.00
Cash at Bank - Current Accounts	£12,483.89	£12,483.89	£2,811.00
Cash at Bank - Deposit Account	£22,642.38	£22,642.38	£16,718.00
National Savings Certificates	£30,000.00	£30,000.00	£30,000.00
Cash in Hand	£15.76	£15.76	£32.26
Creditors	-£2,916.00	-£2,916.00	-£4,205.00
	<u>£111,027.07</u>	<u>£111,027.07</u>	<u>£90,212.26</u>

**18 ULTIMATE CONTROLLING PARTY**

The Charity was controlled throughout the current and previous periods by the Trustees.