

**THE BURY ST EDMUNDS OPERATIC AND  
DRAMATIC SOCIETY**

**(Bury St Edmunds Amateur Operatic and Dramatic Society, registered  
charity number: 278388)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**



# **THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY**

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

| <b>CONTENTS</b>                      | <b>PAGE</b> |
|--------------------------------------|-------------|
| Legal and administrative information | 1           |
| Report of the trustees               | 2 - 3       |
| Trustees' responsibilities statement | 4           |
| Independent examiner's report        | 5 - 6       |
| Statement of financial activities    | 7           |
| Balance sheet                        | 8           |
| Notes to the financial statements    | 9 - 10      |



# **THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **CHARITY**

Registered charity name: The Bury St Edmunds Amateur Operatic and Dramatic Society. Charity number: 278388  
Other name used: The Bury St Edmunds Operatic and Dramatic Society

### **TRUSTEES**

Mrs C Harvey (Chairman)  
Ms M Proctor (Vice-Chairman)  
Miss J Nunn  
Mrs K Woodhouse  
Mrs M Heath-Davies  
Mr A Taylor (resigned 10 November 2021)  
Mrs S Simpson  
Mrs S Hughan  
Mr C Simpson  
Mr H Weller-Poley

### **SECRETARY**

Mrs K Woodhouse

### **TREASURER**

Mr C Simpson FCA

### **PRINCIPAL ADDRESS**

7 Rectory Gardens  
Thurston  
Bury St Edmunds  
Suffolk  
IP31 3TH

### **BANKERS**

Natwest Bank plc  
7 Cornhill  
Bury St Edmunds  
Suffolk  
IP33 1BQ

### **INDEPENDENT EXAMINER**

Mrs Tania Jones FCCA ATT  
Warren Cottage  
Warren Lane  
Woolpit  
Suffolk  
IP30 9RT



# **THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their annual report and the financial statements of The Bury St Edmunds Amateur Operatic and Dramatic Society (the charity) for the year ended 31 December 2021. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 Jan 2015).

### **Method of appointment or election of trustees**

The management of the charity is the responsibility of the Trustees who are elected under the terms of the governing document. At each annual general meeting half of the Trustees retire by rotation. Trustee vacancies are advertised to members and positions are voted on by the members so present. Where Trustee vacancies arise during the course of the year, new Trustees may be co-opted, in which case their election is considered at the annual general meeting.

The Trustees who served during the year, including appointments and resignations since the year end are shown on page 1.

### **Constitution and principal objective**

The charity, whose full name is The Bury St Edmunds Amateur Operatic and Dramatic Society, is constituted under a governing document dated 27 July 1971 and is a registered charity, number 278388.

The principal objective of the charity is to educate the public in the dramatic and operatic arts and to further the development of public appreciation and role in the said arts. To do so, the society promotes and performs plays, comedies, operas, operettas, concerts and other dramatic & operatic works.

### **Reserves policy**

The Trustees aim to hold sufficient general reserves to enable them to cover any losses on performances, and to maintain sufficient reserves to enable them to perform future productions.

The Trustees consider that the charity's reserves as at 31 December 2021 are sufficient.

### **Financial Review**

Performances re-commenced during the year following the lockdowns arising from the COVID pandemic.



# **THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY**

## **REPORT OF THE TRUSTEES (continued) FOR THE YEAR ENDED 31 DECEMBER 2021**

### **Financial Review (cont.)**

The first production was Hound of the Baskervilles staged at the Theatre Royal, Bury St Edmunds, in July. Social distancing was still in place but nonetheless we sold nearly 420 seats with total income of £7,536 against costs of £9,412. A loss of £1,876 was incurred. Our second show was The Addams Family. We sold 1,170 seats with total income of £23,885 and costs of £30,249, incurring a loss of £6,364. The continuing impact of the pandemic severely reduced seat sales for both shows. The Addams Family sold at 57% of capacity against 82% (1,626 seats) for Evita in October 2019, our last show before lockdown.

Both shows in 2021 were very well received despite continuing difficulties. Our production of Hound of the Baskervilles has been nominated for the NODA District Best Play Award and both productions were very well reviewed by both NODA and in the local media.

The Society continues to face increased costs and the continuing threat of the pandemic although it is hoped that popular shows will attract higher audience numbers and deliver a surplus. The productions planned for 2022 are The Wind in the Willows in May and Crazy for You in October.

The committee did not hold any official social events this year.

The Friend's members have been diminishing and there has been small drop off in participants in the 500 Club.

### **Public Benefit**

In the course of planning our activities, the trustees have considered the Charity Commissioners' guidance on public benefit. The charity relies on income from fees and charges and continues to give careful consideration to accessibility to all.

### **Committee Activity**

The Committee met regularly throughout the year to monitor the COVID situation and plan current and future shows.

The annual report was approved by the Trustees on 17 February 2022 and signed on their behalf by:



**Mrs C Harvey**  
Chairman



# **THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY**

## **TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY**

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

I report on the financial statements of the charity for the year ended 31 December 2021 set out on pages 7 to 10.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 145(5)(b) of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report or the opinions I have formed.

### **Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for the year (under section 145(1) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.



### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Act and;
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated:

**Mrs Tania Jones FCCA, ATT**

Warren Cottage  
Warren Lane  
Woolpit  
Suffolk  
IP30 9RT



# THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

|   |      | 2021         |                      | 2020         |                      |
|---|------|--------------|----------------------|--------------|----------------------|
| INCOME FROM:                              | Note | £            | £                    | £            | £                    |
| Performances (Charitable Activity)        | 2    | 31,204       |                      | 824          |                      |
| Fundraising                               | 4    | 735          |                      | 970          |                      |
| Donations                                 |      | 65           |                      | 623          |                      |
| Interest received                         |      | -            |                      | -            |                      |
| Other income                              | 3    | <u>3,013</u> |                      | <u>2017</u>  |                      |
| <b>TOTAL INCOME</b>                       |      |              | <b>35,017</b>        |              | <b>4,433</b>         |
| <b>EXPENDITURE ON:</b>                    |      |              |                      |              |                      |
| Performances (Charitable Activity)        | 2    | 39,796       |                      | 1,502        |                      |
| Donations                                 |      | 10           |                      | 1,000        |                      |
| Fundraising                               | 4    | 360          |                      | 355          |                      |
| Support costs                             | 5    | <u>4,491</u> |                      | <u>4,603</u> |                      |
| <b>TOTAL EXPENDITURE</b>                  |      |              | <b><u>44,657</u></b> |              | <b><u>7,460</u></b>  |
| <b>NET MOVEMENT IN FUNDS FOR THE YEAR</b> |      |              | <b>(9,640)</b>       |              | <b>(3,027)</b>       |
| <b>TOTAL FUNDS AT 1 JANUARY 2021</b>      |      |              | <b><u>45,483</u></b> |              | <b><u>48,510</u></b> |
| <b>TOTAL FUNDS AT 31 DECEMBER 2021</b>    |      |              | <b><u>35,843</u></b> |              | <b><u>45,483</u></b> |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

The notes on pages 9 to 10 form part of these financial statements.

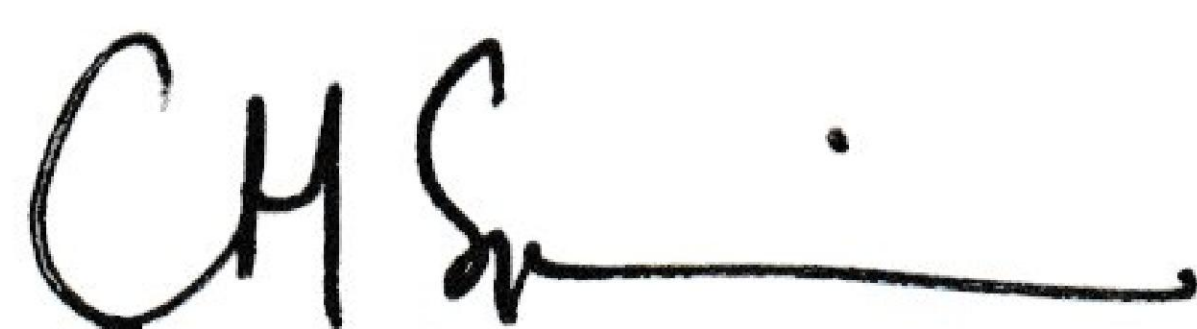


# THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

## BALANCE SHEET AS AT 31 DECEMBER 2021

|   |      | 2021          | 2020          |
|---|------|---------------|---------------|
|   | Note | £             | £             |
| <b>CURRENT ASSETS</b>                           |      |               |               |
| Debtors   | 6    | 7,573         | 5,424         |
| Cash at bank and in hand:                       |      |               |               |
| - Current account                               |      | 23,429        | 37,768        |
| - Reserve account                               |      | 204           | 206           |
| - 500 Club account                              |      | 4,753         | 3,448         |
| - Petty Cash                                    |      | 1             | 33            |
|   |      | <u>35,961</u> | <u>46,879</u> |
| <b>CURRENT LIABILITIES</b>                      |      |               |               |
| Creditors: amounts falling due within one year: | 7    | (118)         | (1,395)       |
| <b>NET ASSETS</b>                               |      | <u>35,843</u> | <u>45,483</u> |
| <b>CHARITY FUNDS</b>                            |      |               |               |
| Unrestricted funds                              |      | <u>35,843</u> | <u>45,483</u> |
| <b>TOTAL FUNDS</b>                              |      | <u>35,843</u> | <u>45,483</u> |

The financial statements were approved by the Trustees on 17 February 2022 and signed on their behalf by:



**Mr C Simpson**  
Trustee

The notes on pages 9 to 10 form part of these financial statements.



# THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 ACCOUNTING POLICIES

#### 1.1 Basis of preparation

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and in accordance with FRS 102.

#### 1.2 Income

All income is accounted for when the charity has entitlement to the funds, certainty of receipt and the amount is measurable.

#### 1.3 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. Expenditure includes irrecoverable VAT.

### 2 PERFORMANCE INCOME AND EXPENDITURE

| Show                      | 31 December 2021 |                  |                            | 31 December 2020 |                  |                            |
|---------------------------|------------------|------------------|----------------------------|------------------|------------------|----------------------------|
|                           | Income<br>£      | Expenditure<br>£ | (Deficit)<br>/Surplus<br>£ | Income<br>£      | Expenditure<br>£ | (Deficit)<br>/Surplus<br>£ |
| Hound of the Baskervilles | 7,536            | (9,412)          | (1,876)                    | -                | -                | -                          |
| The Addams Family         | 23,884           | (30,249)         | (6,364)                    | -                | -                | -                          |
| Cancelled shows           | -                | -                | -                          | 824              | (1,502)          | (678)                      |
| Income reallocated        | (216)            | -                | (216)                      | -                | -                | -                          |
| Other show costs          | -                | (135)            | (135)                      | -                | -                | -                          |
|                           | <b>31,204</b>    | <b>(39,796)</b>  | <b>(8,592)</b>             | <b>824</b>       | <b>(1,502)</b>   | <b>(678)</b>               |

### 3 OTHER INCOME

|                        | £            | £            |
|------------------------|--------------|--------------|
| Membership fees        | 1,808        | 975          |
| Friends of the Society | 630          | 460          |
| Gift aid reclaim       | -            | 553          |
| Coffee money           | -            | 29           |
| Other                  | 575          | -            |
|                        | <b>3,013</b> | <b>2,017</b> |



# THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 FUNDRAISING

|                  | 2021              |                     |                            | 2020              |                     |                            |
|------------------|-------------------|---------------------|----------------------------|-------------------|---------------------|----------------------------|
|                  | Income<br>£       | Expenses<br>£       | (Deficit)<br>/Surplus<br>£ | Income<br>£       | Expenses<br>£       | (Deficit)<br>/Surplus<br>£ |
| 500 Club Lottery | <u>735</u>        | <u>(360)</u>        | <u>375</u>                 | <u>970</u>        | <u>(355)</u>        | <u>615</u>                 |
|                  | <b><u>735</u></b> | <b><u>(360)</u></b> | <b><u>375</u></b>          | <b><u>970</u></b> | <b><u>(355)</u></b> | <b><u>615</u></b>          |

### 5 SUPPORT COSTS

|                                     | 2021<br>£           | 2020<br>£           |
|-------------------------------------|---------------------|---------------------|
| General expenses                    | 291                 | 504                 |
| IT service and domain               | 165                 | 198                 |
| Insurance                           | 1,139               | 1,195               |
| Rent, rates and other storage costs | 2,746               | 2,556               |
| Alan Holt award                     | <u>150</u>          | <u>150</u>          |
|                                     | <b><u>4,491</u></b> | <b><u>4,603</u></b> |

### 6 DEBTORS

|                     |                     |                     |
|---------------------|---------------------|---------------------|
| Other debtors       | -                   | 3,411               |
| Deposits in advance | <u>7,573</u>        | <u>2,013</u>        |
|                     | <b><u>7,573</u></b> | <b><u>5,424</u></b> |

### 7 CREDITORS: Amounts falling due within one year

|                 |                   |                     |
|-----------------|-------------------|---------------------|
| Other creditors | <u>118</u>        | <u>1,395</u>        |
|                 | <b><u>118</u></b> | <b><u>1,395</u></b> |