

**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 2022**

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

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY</b>	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
<b>TRUSTEES</b>	Miss C Harvey (Chairman) Ms M Proctor (Vice-Chairman) Mr C Simpson Mr H Weller-Poley Miss J Nunn (resigned 17 February 2022) Mrs M Heath-Davies (resigned 17 February 2022) Mrs S Simpson (resigned 17 February 2022) Mrs S Hughan (resigned 17 February 2022) Mrs K Woodhouse (resigned 9 June 2022) Mr A Thurkettle (appointed 17 February 2022) Ms A Markwell (appointed 17 February, resigned 9 June 2022) Mr N Smith (appointed 17 February 2022) Mrs C Greener (appointed 17 February 2022)
<b>SECRETARY</b>	Mrs C Greener
<b>TREASURER</b>	Mr C Simpson FCA
<b>PRINCIPAL ADDRESS</b>	7 Rectory Gardens Thurston Bury St Edmunds, Suffolk IP31 3TH
<b>BANKERS</b>	Natwest Bank plc 7 Cornhill Bury St Edmunds, Suffolk IP33 1BQ
<b>INDEPENDENT EXAMINER</b>	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 2022**

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 2022. 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 2022 are sufficient.

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

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

### **Financial Review**

The first production of the year was *Wind in the Willows* staged at the Theatre Royal, Bury St Edmunds, in May. We sold just over 900 seats, over 6 shows, with total income of £17,616 against costs of £28,564. A loss of £10,948 was incurred. Despite a fabulous show, directed by Caroline Ranson, ticket sales showed how difficult it is to get audiences back into the theatre; a situation being experienced by many theatres and production companies around the country as well as ourselves.

The loss incurred on *Wind in the Willows* forced us to cancel the production of *Crazy for You* due to be performed in October. *Crazy for You* was another high-cost show and continued weak ticket sales would have led to a possibly even greater loss. This would have put the Society in jeopardy and possibly prevented the Society performing future shows. On this basis the Committee decided to cancel *Crazy for You*. This was extremely difficult, and the Committee is well aware of the upset to many members that the decision caused. The Committee is also aware that the timing of the decision was not ideal, but until the outturn for *Wind in the Willows* was known any decision to cancel would have been premature. Had ticket sales for *Willows* been stronger (leading to a reduced loss on that production) there may have been a higher level of confidence that ticket sales for *Crazy for You* would also have been acceptable.

Following the cancellation, the Committee was of the view that there should be a performance in October and is grateful to Nic Metcalfe for stepping forward and proposing, and directing, *Neighbourhood Watch* by Alan Ayckbourn. This enabled us to continue to present two shows in the year and retain our autumn slot at the theatre. We sold nearly 600 seats with total income of £11,204 and costs of £10,902, generating a small surplus of £302.

Both shows in 2022 were very well received despite our continuing difficulties. Both productions were reviewed by both NODA and the local media, which gave positive reviews. The Society continues to face increased costs and the continuing threat of the lingering effects of the pandemic although it is hoped that popular shows will attract higher audience numbers and deliver a surplus. The productions planned for 2023 are *Shakespeare in Love* in April and *Carousel* in October.

The committee held a summer fundraising barbeque which was well attended. The Friend's members have been diminishing and there has been small drop off in participants in the 500 Club. The Committee is looking at alternative ways in which funds can be raised to support the Society and is actively looking for sponsorship, either in relation to particular shows or for the Society as a whole. The Society received a Covid support grant from Mid-Suffolk District Council of £1,180 during the year.

### **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 plan current and future shows.

The annual report was approved by the Trustees on 28 February 2023 and signed on their behalf by:

A handwritten signature in blue ink, appearing to read 'C Harvey', with a stylized flourish above the name.

**Miss C Harvey**

Chairman

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

### **TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022**

I report on the financial statements of the charity for the year ended 31 December 2022 set out on pages 8 to 11.

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:

A handwritten signature in black ink, appearing to be 'Tania Jones', with a long horizontal stroke extending to the right.

Dated: 28 July 2023

**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 2022

		2022	2021
INCOME FROM:	Note	£	£
Performances (Charitable Activity)	2	28,820	31,204
Fundraising	4	745	735
Donations		393	65
Interest received		3	-
Other income	3	<u>3,923</u>	<u>3,013</u>
<b>TOTAL INCOME</b>		<b>33,884</b>	<b>35,017</b>
<b>EXPENDITURE ON:</b>			
Performances (Charitable Activity)	2	41,857	39,796
Donations		10	10
Fundraising	4	320	360
Support costs	5	<u>4,494</u>	<u>4,491</u>
<b>TOTAL EXPENDITURE</b>		<b><u>46,681</u></b>	<b><u>44,657</u></b>
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(12,797)</b>	<b>(9,640)</b>
<b>TOTAL FUNDS AT 1 JANUARY 2022</b>		<b><u>35,843</u></b>	<b><u>45,483</u></b>
<b>TOTAL FUNDS AT 31 DECEMBER 2022</b>		<b><u>23,046</u></b>	<b><u>35,843</u></b>

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

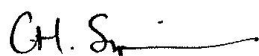
The notes on pages 10 to 11 form part of these financial statements.

# THE BURY ST EDMUNDS OPERATIC AND DRAMATIC SOCIETY

## BALANCE SHEET AS AT 31 DECEMBER 2022

		2022	2021
	Note	£	£
<b>CURRENT ASSETS</b>			
Debtors	6	6,694	7,573
Cash at bank and in hand:			
- Current account		7,884	23,429
- Reserve account		3,209	204
- 500 Club account		5,978	4,753
- Petty Cash		1	1
		<b>23,766</b>	<b>35,961</b>
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year:	7	(720)	(118)
<b>NET ASSETS</b>		<b>23,046</b>	<b>35,843</b>
<b>CHARITY FUNDS</b>			
Unrestricted funds		23,046	35,843
<b>TOTAL FUNDS</b>		<b>23,046</b>	<b>35,843</b>

The financial statements were approved by the Trustees on 28 February 2023 and signed on their behalf by:



**Mr C Simpson**  
Trustee

The notes on pages 10 to 11 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 2022

### 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 PERFORMANCES

	2022			2021		
	<u>Income</u>	<u>Expenditure</u>	<u>(Deficit)/ Surplus</u>	<u>Income</u>	<u>Expenditure</u>	<u>(Deficit)/ Surplus</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wind in the Willows	17,616	(28,564)	(10,948)	-	-	-
Neighbourhood Watch	11,204	(10,902)	302	-	-	-
Hound of Baskervilles	-	-	-	7,536	(9,412)	(1,876)
Addams Family	-	-	-	23,884	(30,249)	(6,364)
Income reallocated	-	-	-	(216)	-	(216)
Other show income/(costs)	-	(2,391)	(2,391)	-	(135)	(135)
	<u>28,820</u>	<u>(41,857)</u>	<u>(13,037)</u>	<u>31,204</u>	<u>(39,796)</u>	<u>(8,592)</u>

### 3 OTHER INCOME

	2022	2021
	<u>£</u>	<u>£</u>
Membership fees	675	1,808
Friends of the Society	540	630
Gift Aid reclaim	1,134	-
Other	<u>1,574</u>	<u>575</u>
	<u>3,923</u>	<u>3,013</u>

#### 4 FUNDRAISING

	2022			2021		
	<u>Income</u>	<u>Expenses</u>	<u>(Deficit)/ Surplus</u>	<u>Income</u>	<u>Expenses</u>	<u>(Deficit)/ Surplus</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
500 Club Lottery	<u>745</u>	<u>(320)</u>	<u>425</u>	<u>735</u>	<u>(360)</u>	<u>375</u>
	<u><b>745</b></u>	<u><b>(320)</b></u>	<u><b>425</b></u>	<u><b>735</b></u>	<u><b>(360)</b></u>	<u><b>375</b></u>

#### 5 SUPPORT COSTS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
General expenses	425	291
IT service and domain	41	165
Insurance	1,271	1,139
Rent, rates and other storage costs	2,607	2,746
Alan Holt Award	<u>150</u>	<u>150</u>
	<u><b>4,494</b></u>	<u><b>4,491</b></u>

#### 6 DEBTORS

Other debtors	1,134	-
Deposits in advance	<u>5,560</u>	<u>7,573</u>
	<u><b>6,694</b></u>	<u><b>7,573</b></u>

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

Other Creditors	<u>720</u>	<u>118</u>
	<u><b>720</b></u>	<u><b>118</b></u>