



Dartford Amateur Operatic  
& Dramatic Society

*President: The Worshipful The Mayor of Dartford*

**ANNUAL REPORT**

**of**

**The Executive Committee**

**for the**

**Year Ended 31<sup>st</sup> May 2024**

# Dartford Amateur Operatic & Dramatic Society

## Charity Name and Number

Dartford Amateur Operatic & Dramatic Society

Also known as: DAODS

Registered Charity Number: 295226

## Trustees

### **Society Officers**

Mr Paul Farlie

Ms Sam Mason

Mrs Elaine Mason

Mr Dan Cross

Mr Alexander Tyrrell

Miss Alexandra Moore

Chairman

Vice-Chairman

Treasurer

Assistant Treasurer

Secretary

Assistant Secretary

### **Executive Committee Members**

Miss Meghan Walsh

Mr Dave Hughes

Miss Jasmin Howe

Mr John Woodley

Mr Mark Fromings

## Professional Advisors

### **Bankers**

HSBC

38 High Street

Dartford, DA11DG

### **Independent Examiner**

Sadler Davies

Trading as: Finsbury Robinson Ltd

Top Floor, West Hill House,

Dartford,

Kent DA1 2EU

## **DAODS Trustees Annual Report**

### **History, objectives and activities of the society**

The society was formed in 1906.

The objectives of the Society are to promote the advancement and improvement of general education in relation to all aspects of the Art and Drama and the development of public appreciation of such art.

The society involves itself in musical and theatrical productions and has a thriving youth theatre group.

### **Management and governance arrangements**

The society is governed by its rules and objects.

The objects and management of the Society are vested in an Executive Committee which is comprised of:

### **Officers**

The Officers of the Society shall be: a Chairman, a Vice-Chairman, a Secretary, a Treasurer, Assistant Treasurer and an Assistant Secretary, who shall be elected annually at the Annual General Meeting. Retiring Officers shall be eligible for re-election.

### **Executive Committee Members**

The Executive Committee shall consist of the above Officers and six (6) other members of the Society. Three of these six retire annually in rotation, but may be eligible for re-election at the A.G.M.

## **Contents**

1. Chairman's Introduction
2. Treasurer's Report
3. Independent Examiner's Report
4. Financial Statements of the Trustees
5. Committee Reports

## **1. Chairman's Introduction**

Welcome to the 2024 AGM.

Last year, I started my introduction with "Following last year's introduction where I said that we have finally got back to performing after COVID, we have been hit by another issue, RAAC, which has impacted our ability to perform shows at The Orchard, however more of that in next year's introduction!"

So here we are a year later and still no change, at least for the next year, and so next year's intro will be referring to the same thing!

Having moved back to two Orchard shows last year, following the end of COVID restrictions, this year we have had to go back to one as The Orchard Theatre was closed in September 2023. We were all desperately disappointed to have to cancel Chitty with only a month to go, however after many, many conversations with the theatre's management and the council, we had to admit defeat and cancel the show.

Following more upheaval with the extended closure of The Orchard Theatre, we have had to once again change our plans for the 24/25 year, however I am pleased to say that the future is looking more certain as we have been in conversation with the theatre and council and have some exciting plans for shows going into 2025/26.

Despite all of the issues we were going through, this wasn't the end for our large musicals for the year! Following the unprecedented creation of the temporary theatre Orchard West, and the mobilisation of many people, we were able to produce the amazing revue, Curtain Up! In addition to this show, and despite the tough year, we still managed to produce two hall shows and three youth group shows, so it turned out to be a successful year in the end.

For our main 'Orchard show', at Orchard West, the committee put a request out for a production team to put on a musical revue at the new venue and Laura Walsh, Ellie Beaumont and Matt Kellett-Baines came forward to put together the fantastic revue, Curtain Up! This was a show designed from scratch by the team, celebrating all musicals, with a nod to the history of DAODS shows as well as shows we may never be able to perform. The production was an amazing success and was a great demonstration of the depth of talent we have in our society. Well done to everyone involved!

Earlier in the year and at Heathfields Hall, we had another revue, with a difference. Miscast was a revue where the genders were swapped. This show was created by Amy Farlie (Director and Choreographer) and Mark Fromings (Musical Director) but also gave the chance for a number of members to choreograph a routine of their own, once again demonstrating our depth in talent.

The final hall show of our 2023/24 season for our adult group was our pantomime, Little Red Riding Hood. This was a panto written by Mark Fromings. Once again an amazing show which had adults and kids alike entertained over the 2 weeks. As always this show was a great artistic and financial success! Well done to Mark Fromings (Director and Musical Director) and Lauryn Fasakin (Choreographer).

Finally, our youth group put on three productions – Did the Butler Do It/ Agamemnon & Clytemnestra (July 2023), A Christmas Carol Panto (Dec 2023) and the murder mystery, Bowing Out (Feb 2024). Well done to Matt Osborn and team, and in particular Elaine Mason for all of her work here.

We also had a full social calendar putting on a number of events which have contributed towards our overall enjoyment of the society, as well as some much needed funds generation. Thanks to everyone who organised and attended these events.

Last year, I reported that as a result of COVID and very low ticket sales over the last couple of years, our reserves have been hit by a reduction of over £40,000. However I am pleased to report that this

year we have managed to recoup nearly half of that whilst we have been away from The Orchard due to being forced to put on lower cost productions. Although this is not our long-term plan, it has been helpful as we have been adjusting, post COVID. Every cloud.....

We continue to focus on costs and increasing our income streams so that we can plan for a healthy future. Last year I predicted that we would aim to stay around the £150,000 - £155,000 level of Total Charity Funds, for the next 5 years, however In 2024, excluding the revaluation we are at £170,854. This is around £40,000 more than when we decided to move away from The Orchard Theatre in 2013/14, which remains a good measure of where we are financially.

As I stated in last year's report, we needed to look to put in place things that can grow other areas of income for the society in order to cover some of the losses on our main shows. This we continued to do during the year, namely:

1. Increasing the number of hall shows. This has continued to be the case this season and is forced upon us in the following, but we will continue to ensure we have a good programme of shows at Heathfields hall going forward.
2. Increased use of the bar. The bar refurbishment has largely been carried out this year, with some additional work rolled over into 2024/25. We now use the bar regularly after rehearsals, and due to increasing prices in line with the increased costs, we have brought our profit margin up to 41% in 23/24. The draft 24/25 figures are showing a profit percentage of 51% with the net income of around £6,000, which is moving towards the target of £10,000 I set last year.

The investment in the bar has been for the benefit of the members but was also to make the hall more appealing to external hirers so that we could generate more income from sales from external events. Now the work has been completed, we will be focusing this year on looking to increase this so that it provides a valuable means of fundraising.

3. Review of our costs. This is an on-going exercise but we are committed to challenging costs wherever we can.

Finally, our main aim is to keep performing great shows both at The Orchard and the hall, so as always, it is so important for all members, whether you are in the show or not, to promote our shows in order to generate ticket sales to support our cast but also our society's financial future.

We are lucky to have such a wonderful society and with all of our efforts, we can ensure we continue for many more years to come.



**Paul Farlie**

## **2. Treasurer's Report**

### **Financial Review 2023/24**

The 2023/24 season is yet another season that has been impacted by events outside of our control, with the closure of The Orchard Theatre due to the discovery of RAAC in September 2023. This has resulted in fewer shows produced by us this year, which in turn has resulted in a bias towards our own venue, Heathfields Hall, with 5 out of 6 shows performed there.

We produced one show at Orchard West, due to the venue type, the costs of which were lower than usual, and the rest from our hall – two for the adults and 3 for the Youth Group. The net impact on our surpluses from these shows was an increase of £16,626.

The break down across shows can be summarised thus:

Curtain Up	£ 671
Miscast	£ 3,540
Little Red Riding Hood	£ 9,182
Youth Group Shows:	£ 3,233
Did the Butler Do It/Agamemnon & Clytemnestra	
A Christmas Carol Panto	
Bowing Out, a Murder Mystery	

In addition, we had some costs related to other shows/cancellations:

Our House – missing sound invoice from 2022/23	£ (2,306)
Chitty Chitty Bang Bang – net loss after insurance claim	£ (1,079)

We are working with the council for some compensation for our loss on Chitty as well as other costs that we have incurred as a result of the closure of the theatre.

All of the above has resulted in a net surplus from our shows of £12,287. This represents an increase in our net 'show' surplus/(deficit) from last year of £33,016. This due to all 23/24 shows having a surplus versus an extremely large deficit last year on Hello Dolly of £ (27,759).

This production related surplus was increased by non-production related surplus of £5,858. This has roughly doubled from last year.

Our main source of non-production related income is our subscription income, which was slightly down on last year but still sits around £9,000 at £8,886. We also received a net income from the Youth Group of £1,590 (£2,981 2022/23), excluding the show income.

Other significant net income contributors are from the Bar of £3,976 (2022/23 £3,602), which although sales were down due to less use of the hall between September and December 2023, the profit percentage was up to 41% (32% 2022/23), Hall Hire of £1,820, Social and Fundraising of £898 and Gift Aid (2 years claimed) of £5,920.

Our non-production costs consisted of Hall related expenditure of £22,408 (including Accountants fees), down £2,653 from last year. The decrease is due to a small reduction in energy bills and depreciation as well as the fact that last year we incurred a large legal bill for the lease renewal.

In addition to the above, we had a healthy increase in the value of our investment of £2,862, complimented by a benefit of interest rate rises resulting in Interest Income of £1,231.

In summary, as a result of all the above, our net surplus for the year on all activity was £18,145, which is comparable to the previous year's net (deficit) of £ (18,925), a swing of over £37,000.

I stated in the previous year's accounts that if we reduce our deficit on Orchard shows to a normal level, we can return our financials to at least a breakeven position. This is borne out by the fact that when removing the Gift Aid of £5,000, our surplus would sit at around £12,000, the equivalent of two Orchard shows losses of £6,000 each.

One final point to note in the accounts is that in June 2024 we had a valuation carried out on Heathfields Hall to support the lease renewal. The result of this valuation was an increase of around £54,000 to £63,500 as at the year end and is reflected in our reserves.

### **Format of the accounts**

We adopt fully the idea of 'fund accounting'. This means that we have to recognise all revenue when we receive it. For example, when we receive money for ticket sales for a show that will take place in the next financial year, we will have to account for the cash in the earlier financial year rather than declare it as Deferred Income on the Balance Sheet. This in turn means that when you read the financial statement the 'Net Movement in Funds' figure cannot be considered as profit but more as a growth or reduction in funds.

It is a fact that we should not strictly use the word Profit for anything we do as we are a charity and are therefore considered as a 'Not for Profit' organisation. Which is why we use the terms Surplus and Deficit.

### **Funds and Reserves**

The society currently has monetary reserves of £224,957 which is £72,385 greater than last year. These reserves are freely available for all and any activities of the society. Of this figure £24,950 has been designated for other purposes but can be used for any purpose should the trustees deem it necessary. The investment in the 'COIF Charities Fixed Interest Fund' of £40,000, which stood at £43,167 at the end of last year, has increased in value to £46,029. The deposit account now stands at £97,986, as we must still maintain a balance that would cover the cost of an aborted Orchard show.

A handwritten signature in blue ink, appearing to read 'P. Farlie', is written over a horizontal line.

**Paul Farlie on behalf of Elaine Mason**



# **DARTFORD AMATEUR OPERATIC DRAMATIC SOCIETY**

## **INDEPENDENT EXAMINER'S REPORT**

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

#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE DARTFORD AMATEUR OPERATIC DRAMATIC SOCIETY**

This report on the financial statements of the **DARTFORD AMATEUR OPERATIC DRAMATIC SOCIETY** for the year ended 31 May 2024, which are included in section 4 is in respect of an examination carried out in accordance with s145 of the Charities Act 2011 (the Act)

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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

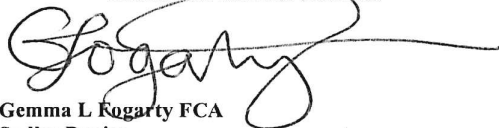
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. The examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

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

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

(1) which gives us 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 requirements of the Act;
- have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached; or
- which gives us reasonable cause to believe that in any material respect the accounting rules of the charity's constitution have not been met.



**Gemma L Fogarty FCA**  
**Sadler Davies**  
**Trading as: Finsbury Robinson Ltd**  
**Top Floor, West Hill House,**  
**Dartford,**  
**Kent DA1 2EU**

**Date: 13<sup>th</sup> March 2025**



**DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY**

**Also known as : DAODS**

**Charity Registration Number 295226**

**FINANCIAL STATEMENTS of the TRUSTEES**  
**for the year ended 31 May 2024**

# DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY

Registered Charity Number 295226

## Statement of Assets and Liabilities as at 31st May 2024

1

	<u>Note</u>	<u>Unrestricted</u> <u>2024</u> <u>£</u>	<u>Designated</u> <u>2024</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>
<b>Tangible Fixed Assets</b>	2	74,868.74		74,868.74	22,977.64
<b>Current Assets</b>					
Stocks		350.00		350.00	300.00
Debtors	3	8,145.36		8,145.36	23,337.33
Investments COIF Fixed Interest Fund-Accumulation Units		46,029.11		46,029.11	43,166.92
HSBC BMM deposit		73,036.38	24,949.81	97,986.19	59,612.00
Cash at bank and in hand		1,599.97		1,599.97	4,291.06
<i>Total current assets</i>		129,160.82	24,949.81	154,110.63	130,707.31
<b>Liabilities:</b>					
Liabilities: amounts falling due within 1 year	4	4,022.71		4,022.71	1,113.54
<i>Net current assets</i>		125,138.12	24,949.81	150,087.93	129,593.77
<b>Total net assets</b>		<b>200,006.85</b>	<b>24,949.81</b>	<b>224,956.66</b>	<b>152,571.41</b>
<b>FUNDS</b>	8				
Unrestricted - General		200,006.85	-	200,006.85	127,759.08
Designated:					
Building fund		-	14,065.00	14,065.00	14,065.00
Refurbishment fund		-	5,000.00	5,000.00	5,000.00
Prepaid subscription fund		-	4,564.81	4,564.81	4,562.33
Future production show fee fund		-	1,320.00	1,320.00	1,185.00
<b>Total Charity Funds</b>		<b>200,006.85</b>	<b>24,949.81</b>	<b>224,956.66</b>	<b>152,571.41</b>

Signed by two trustees on behalf of all the trustees

24th March 2025

Date



**DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MAY 2024**

2

	<u>Note</u>	<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>TOTAL FUNDS</u>	
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Income from:</b>						
Donations and legacies	5.1	17,659.88	4,564.81	-	22,224.69	21,961.62
Other trading activities	5.2	17,853.73	-	-	17,853.73	19,801.15
Investments	5.3	4,093.46	-	-	4,093.46	713.44
Charitable activities	5.4	54,581.87	1,320.00	-	55,901.87	81,220.80
<b>Total</b>		<u>94,188.94</u>	<u>5,884.81</u>	<u>-</u>	<u>100,073.75</u>	<u>123,697.01</u>
<b>Expenditure on:</b>						
Raising Funds	6.1	12,074.42	-	-	12,074.42	13,584.38
Charitable Activities	6.2	69,854.17	-	-	69,854.17	129,037.46
Other	6.3	-	-	-	-	-
<b>Total</b>		<u>81,928.59</u>	<u>-</u>	<u>-</u>	<u>81,928.59</u>	<u>142,621.84</u>
<b>RESOURCES BEFORE TRANSFERS</b>		12,260.35	5,884.81	-	18,145.16	(18,924.83)
<b>ADDITIONS TO &amp; RELEASES FROM FUNDS</b>	8.2	5,884.81	(5,747.33)	-	137.48	1,036.03
<b>GAINS AND LOSSES ON REVALUATION OF LEASEHOLD BUILDING</b>	2	54,102.61			54,102.61	-
<b>NET MOVEMENT IN FUNDS</b>		<u>72,247.76</u>	<u>137.48</u>	<u>-</u>	<u>72,385.24</u>	<u>(17,888.80)</u>
<b>Total Funds brought forward</b>	8.2	<u>127,759.09</u>	<u>24,812.33</u>	<u>-</u>	<u>152,571.42</u>	<u>170,460.22</u>
<b>Total Funds carried forward</b>	8.2	<u>200,006.85</u>	<u>24,949.81</u>	<u>-</u>	<u>224,956.66</u>	<u>152,571.42</u>

-

**DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

3

**1 Accounting Policies**

- 1.1 The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for Charities SORP (FRS102) 2016 and with regard to the Charities Act 2011. An independent examination is required under the Charities Act 2011.
- 1.2 **Depreciation** is calculated on tangible fixed assets capitalised at a minimum cost of £500 and if they have a useful life of more than 1 year. Depreciation is calculated on a straight line basis over the remaining useful economic life.
- 1.3 **Stock** is valued at the lower of cost or net realisable value
- 1.4 **Incoming resources** are recognised in the accounts when received. Ticket sales on shows in a future year are included in the accounts when received. If the income has related expenditure the income and the expenditure are reported gross in the Statement of Financial Activity (SOFA)
- 1.5 **Expenditure and liabilities**- liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Expenditure on shows in a future year are shown as prepayments in the accounts and become expenditure in the accounts in the year of the show.
- 1.6 **Support costs** include central functions and have been allocated to activity cost categories on a basis consistent with use of resources.
- 1.7 **Voluntary help**- the value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- 1.8 **Taxation**-the society is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.
- 1.9 **Investment** -COIF Charities Fixed Interest Fund: interest and increase/decrease in market value is shown as income/expenditure in the year . Interest is re-invested into the fund. The investment is shown at market value.

<b>2 TANGIBLE FIXED ASSETS</b>	<b>Leasehold Building 2024 £</b>	<b>Office Equipment 2024 £</b>	<b>Fixtures, Fittings &amp; Equipment 2024 £</b>	<b>Total 2024 £</b>
<b>Balance brought forward</b>	132,250.00	-	42,729.79	174,979.79
<b>Additions</b>	-	-	3,489.25	3,489.25
<b>Disposals</b>	-	-	-	-
	132,250.00	-	46,219.04	178,469.04
<b>Accumulated Depreciation</b>	119,720.14	-	32,282.00	152,002.15
Charge for year	3,132.47	-	2,568.30	5,700.76
Revaluation	(54,102.61)	-	-	(54,102.61)
	68,750.00	-	34,850.30	103,600.30
<b>NET BOOK VALUE 1st June 2023 bfwd</b>	12,529.86	-	10,447.79	22,977.64
<b>NET BOOK VALUE 31st May 2024 cfwd</b>	63,500.00	-	11,368.74	74,868.74

**Basis of depreciation**

**Leasehold Building:** In June 2024, Heathfields Hall was revalued at £63,500. This amount will be depreciated over the remaining useful economic life which is deemed to be 25 years to coincide with the current lease expiry date with Dartford Borough Council.

**3 DEBTORS & PREPAYMENTS**

	<b>2024</b>	<b>2023</b>
Accrued Income	1,432.46	15,134.41
Debtors	-	-
Other Debtors	-	440.00
Prepayments	6,712.90	7,762.91
	8,145.36	23,337.32

**4 LIABILITIES FALLING DUE WITHIN 1 YEAR**

Accrued expenses	4,022.71	1,113.54
	4,022.71	1,113.54

**DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

4

5 INCOMING RESOURCES	<u>Unrestricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
<b>5 Donations &amp; Legacies</b>					
Membership Subscriptions	4,321.68	4,564.81		8,886.49	9,538.62
Patrons Subscriptions	552.00			552.00	412.00
Youth Theatre Subscriptions	6,626.00			6,626.00	6,521.00
Gift Aid Payments and Tax rebates	5,920.20			5,920.20	-
Donations	240.00			240.00	5,490.00
	<u>17,659.88</u>	<u>4,564.81</u>	<u>-</u>	<u>22,224.69</u>	<u>21,961.62</u>
<b>5 Other Trading Activities</b>					
Bar Takings	9,757.49			9,757.49	11,291.51
Dinner & Dance	2,830.00			2,830.00	2,813.00
Heathfields Hall Hire	1,820.00			1,820.00	2,840.00
Wardrobe/Costume/Prop Hire	150.00			150.00	280.00
Weather Lottery	-			-	32.93
Stars In Their Eyes	760.00			760.00	520.00
Firework Party	435.00			435.00	465.00
Beer/Wine festival/BBQ	2,013.24			2,013.24	1,217.71
Karaoke/Quiz Nights	88.00			88.00	341.00
	<u>17,853.73</u>	<u>-</u>	<u>-</u>	<u>17,853.73</u>	<u>19,801.15</u>
<b>5 Income from Investments</b>					
Bank interest	1,231.27			1,231.27	500.41
Increase in market value	2,862.19			2,862.19	213.03
	<u>4,093.46</u>	<u>-</u>	<u>-</u>	<u>4,093.46</u>	<u>713.44</u>
<b>5 Income from Charitable Activities</b>					
Ticket Sales	38,587.45	-		38,587.45	77,650.50
Show Fees	- 100.00	1,320.00		1,220.00	2,428.00
Bottle and Tea Bar	140.00			140.00	310.35
Programmes and Advertising	954.42			954.42	831.95
Other Income	15,000.00			15,000.00	-
	<u>54,581.87</u>	<u>1,320.00</u>	<u>-</u>	<u>55,901.87</u>	<u>81,220.80</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><b>94,188.94</b></u>	<u><b>5,884.81</b></u>	<u><b>-</b></u>	<u><b>100,073.75</b></u>	<u><b>123,697.01</b></u>

**DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

5

6 RESOURCES EXPENDED	<u>Unrestricted</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
<b>6.1 Expenditure on Raising Funds</b>					
Support Costs	1,064.33			1,064.33	1,202.43
Cost of Goods Sold - Bar	5,782.21			5,782.21	7,689.08
Dinner & Dance	3,355.16			3,355.16	3,418.53
Beer/Wine festival/BBQ	1,125.39			1,125.39	963.69
Karaoke/Quiz Nights	220.00			220.00	-
Stars In Their Eyes	84.87			84.87	40.10
Fireworks Party	442.46			442.46	270.55
	<u>12,074.42</u>	<u>-</u>	<u>-</u>	<u>12,074.42</u>	<u>13,584.38</u>
<b>6.2 Resources expended on Charitable Activities</b>					
Support Costs	20,222.29			20,222.29	22,846.10
Youth Leader Remuneration	5,036.25			5,036.25	3,540.00
Production Costs ( inc insurance & NODA)	43,474.63			43,474.63	101,639.36
Accountancy and book keeping	1,121.00			1,121.00	1,012.00
	<u>69,854.17</u>	<u>-</u>	<u>-</u>	<u>69,854.17</u>	<u>129,037.46</u>
<b>6.3 Other resources expended</b>					
Donations				-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u><b>81,928.59</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>81,928.59</b></u>	<u><b>142,621.84</b></u>

**7 SUPPORT COSTS**

*Support costs, consisting of the costs of running the society, are split between the various activities on a percentage basis where they are not directly attributable*

<b>Basis of Apportionment</b>	<b>5%</b>	<b>95%</b>	<b>100%</b>	<b>100%</b>
<b>Support cost type</b>	<b>Fundraising Activity</b>	<b>Charitable Activity</b>	<b>This Year Total Cost</b>	<b>Last Year Total Cost</b>
	£	£	£	£
Miscellaneous Direct Expenses	3.00	57.00	60.00	116.09
Caretakers Remuneration	35.00	665.00	700.00	800.00
Ground Rent	44.75	850.25	895.00	953.48
Water Rates	33.96	645.17	679.13	302.72
General Rates	5.68	107.84	113.52	212.00
Premises Insurance	42.61	809.54	852.15	967.25
Electricity	89.67	1,703.80	1,793.47	6,275.40
Gas	237.94	4,520.78	4,758.72	622.45
Website & Society Marketing	9.01	171.13	180.14	409.30
Office Stationery	3.87	73.48	77.35	199.65
Legal Fees	7.08	134.52	141.60	1,791.10
Office Machinery Maintenance	-	-	-	180.00
Cleaning Consumables	73.48	1,396.10	1,469.58	1,289.35
Premises Expenses	190.26	3,614.94	3,805.20	3,415.50
Bank Charges	3.00	57.00	60.00	55.40
Depreciation	285.04	5,415.72	5,700.76	6,364.88
Other Indirect Costs	-	-	-	93.95
<b>Total</b>	<b>1,064.33</b>	<b>20,222.29</b>	<b>21,286.62</b>	<b>24,048.52</b>

**DARTFORD AMATEUR OPERATIC & DRAMATIC SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2024**

6

## 8. FUNDS

### 8.1 Funds held

- unrestricted funds (U); funds that the trustees are able to spend for any of the charity's purposes.
- unrestricted designated funds (UD); part of unrestricted funds that trustees have earmarked for a particular purposes.
- restricted income funds of the charity (R); funds that the trustees may only spend for specific purposes due to some form of stipulation from the provider of the income.

Fund Name	Type	Purpose and Restrictions
General Fund	U	Freely available for all activities - no restrictions
Building fund	UD	Freely available for all activities - designated for building maintenance
Refurbishment fund	UD	Freely available for all activities - designated for building refurbishment
Prepaid subscription fund	UD	Freely available for all activities - designated for potential repayments
Future shows ticket fund	UD	Freely available for all activities - designated for income against future productions
Future production show fee fund	UD	Freely available for all activities - designated for income against future productions

### 8.2 Movements of major funds

Fund names		Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund		127,759.09	94,188.94	(81,928.59)	5,884.81	54,102.61	200,006.85
							-
<b>Designated Funds</b>							
Building fund		14,065.00					14,065.00
Refurbishment fund		5,000.00					5,000.00
Prepaid subscription fund		4,562.33	4,564.81		(4,562.33)		4,564.81
Future shows ticket fund	8.2 (a) (b)						-
Future production show fee fund	8.2 (c) (d)	1,185.00	1,320.00		(1,185.00)		1,320.00
Future production T-shirt income	8.2 (f)	-	-				-
<b>Sub total designated</b>		<b>24,812.33</b>	<b>5,884.81</b>	<b>-</b>	<b>(5,747.33)</b>	<b>-</b>	<b>24,949.81</b>
<b>Total Funds</b>		<b>152,571.42</b>	<b>100,073.75</b>	<b>(81,928.59)</b>	<b>137.48</b>	<b>54,102.61</b>	<b>224,956.66</b>

8.2 (a) Future shows ticket fund.

None

8.2 (b) Future shows ticket fund.

None

8.2 (c) Future production show fee fund

The society had £1,185 in funds for show fees for Chitty Chitty Bang Bang (October 2023). This has been transferred to the General Fund.

8.2 (d) Future production show fee fund

The society has £1,320 in funds for show fees for Legally Blonde (October 2024). This has been transferred from the General Fund.

### 8.3 Transfers between funds

From Fund (Name)	To Fund (Name)	Reason	Amount
General Fund	Prepaid subscription fund	Repayments not required	-4,564.81
General Fund	Prepaid show fee fund	Repayments not required	-1,320.00
Prepaid subscription fund	General Fund	Offset against costs of production	4,562.33
Prepaid show fee fund	General Fund	Offset against costs of production	1,185.00