

**LINCOLN AMATEUR OPERATIC AND DRAMATIC SOCIETY  
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

Registered Charity Number 1183990

## Contents

	Page
Trustees and Other Information	1
Trustees Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8-9
Detailed Statement of Financial Activities	10

## **Trustees and Other Information**

### **Information**

Lincoln Amateur Operatic and Dramatic Society is a Charitable Incorporated Organisation and is established by constitution. It's registered charity number is 1183990.

**Address** 33 Tentercroft Street  
Lincoln  
LN5 7DB

### **Trustees**

The minimum number of charity trustees is 5. Each trustee shall retire from office at the Annual General Meeting and vacancies so arising shall be filled by the decision of members. Any trustee who retires from office is eligible for reappointment.

<b>Trustees</b>	Bob Chatterton	Chair Person
	Nicola Calver	Vice Chair Person
	Nicole Gray	Treasurer
	Sarah Chatterton	Secretary
	Simon Calver	Trustee
	Kindall Goble	Trustee
	Richard Hardenberg	Trustee
	Phil Healing	Trustee
	Kelsey McBride	Trustee
	Andrew Morris	Trustee
	Simon Nicholson	Trustee
	Sian Rees	Trustee

**Independent Examiner** Rachel Abbott (CMIIA)

**Banker** HSBC  
221 High Street  
Lincoln  
LN1 1TS

## **Trustees Report**

The trustees present their report with the financial statements of the charity for the financial year covering 20th June 2019 to 31st August 2020. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102).

### **OBJECTIVES AND ACTIVITIES**

#### **Objective and Aims**

The objects of The Lincoln Amateur Operatic and Dramatic Society shall be to advance public education and appreciation of musical and dramatic art for all in the local community by:

- a) The presentation of musical and dramatic stage plays
- b) Providing opportunities for involvement in all aspects of stagecraft

#### **Public Benefit**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

### **ACHIEVEMENT AND PERFORMANCE**

Along with most of the country 2019/20 has proved something of a 'curates egg' for LAODS! Whilst we enjoyed some notable successes in the 2019 portion of the year, 2020 was severely impacted by the Coronavirus pandemic.

Our main production of the year, 'Little Shop of Horrors' proved, artistically, to be a resounding success, receiving standing ovations for most performances. However, ticket sales fell some £1000 short of our projected figure and this allied to some unforeseen overspends, most notably on costumes, resulted in an overall loss of -£5027. Although a loss potential is allowed for in the budget, this was somewhat larger than planned. However, our annual contingency planning meant that expected income in other areas would offset this and that proved to be case. In addition, in keeping with our aims and ethos, we welcomed a number of new members to the Society who very much enjoyed performing with us in the show and are looking forward to future productions with LAODS.

Our popular annual Christmas show featuring acapella and close-harmony pieces was again thoroughly enjoyed by sell-out audiences and made a record breaking profit of £2,882. We also took two of the songs to the Lincoln Music and Drama Festival later in the year and were delighted to be awarded second place in the Mixed Choirs section.



2020 was set to be a special year for the Society having finally secured the rights to produce 'Chicago' thus fulfilling a long held goal. We had a huge response to our auditions and once again were able to welcome many new members from the local community to join us in the show. Pre-show ticket sales were also phenomenal. Despite, or maybe because of ticket numbers being limited to only 1500 by the rights holders, we had sold over 2/3 of the allocation by February 2020. Rehearsals were progressing really well and morale was high among the cast and production team. Then Covid 19 struck!

The immediate impact was that we had to stop all rehearsals despite being 3 months into the process. The Committee worked tirelessly to keep abreast of the latest Government guidelines and to keep the cast and creative team informed. Sadly, despite our best efforts, the very hard decision was finally taken in June to cancel the show. We were hoping to postpone the show until June 2021 and retain the rights. Unfortunately, the rights holders informed us that the show would not be available to amateur societies in 2021 as a professional tour of 'Chicago' was planned. We then had to go through the disappointing process of returning all ticket monies to the audience and show fees to members. We were heartened by the fact that many people donated their ticket money to the Society or waived their show fees which would prove very helpful during the forthcoming fallow period enforced by Covid 19. We were able to reclaim a substantial portion of the rights fees and other losses were covered and promptly met by our insurance.

As with the rest of society, the impact of the Coronavirus on LAODS and its ability to perform has been huge. Regular Committee meetings have kept everyone abreast of the developing situation. With funds of over £25,000 and outgoings of only some £4,700/annum we should be able to weather a 12 month lean period with minimal income. It is hoped that we will be able to recoup some income from renting our rehearsal space to small groups adhering to Government Covid distancing guidelines and already have a dance group interested in a weekly rental for several months. Realistically we will be unable to produce a Christmas show this year. The likely lack of audition and rehearsal opportunities also precludes a full summer show in 2021. However, it is our intention to hopefully stage a variety show in June 2021 including sketches and favourite numbers from previous Christmas shows. In addition, the one act play 'My Mate Dave Died' which was in rehearsal but postponed due to Covid will be produced as soon as audience and rehearsal rules allow. In the interim, the Society has continued to rehearse and produce individual group pieces 'virtually' which are then posted as 'group' videos on social media to keep LAODS in the spotlight and these have proved very popular with both members and our audience.

As a Society we remain positive that within 12 months LAODS will be back on the stage and rise phoenix-like from the ashes of a desolate 2020.

## **FINANCIAL REVIEW**

During the accounting period the charity made a profit of £334.

The funds carried forward at the end of the accounting period are £28,022.

The trustees have yet to confirm the reserves policy of the charity but consider the current total held to be satisfactory on the basis that this amount would cover a large proportion of costs for the main production.

# DECLARATION


The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity trustees

Name Bob Chatterton

Position Chairman

Date 27th Oct 2020

Signature 

## Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Lincoln Amateur Operatic and Dramatic Society for the year ended 31st August 2020, which are set out on pages 6-7.

### Responsibilities and basis of the report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. I also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters.

### 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 which gives me cause to believe that in, any material

- a) accounting records were not kept in accordance with section 130 of the Act or
- b) the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

12/10/2020

Name:

RACHEL ABBOTT

Relevant Professional  
Body:

\_\_\_\_\_

Address:

7 ST HUGHS CLOSE  
CHERRY WILLINGHAM  
LINCOLN  
LN3 4NB

## Statement of Financial Activities

<b>Incoming Resources</b>	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted &amp; Endowment Funds</b>	<b>Total 19/20</b>
Donations		2,233	-	2,233
Income from Charitable Activities	2	32,025	-	32,025
Other Trading Activities	3	15,335	-	15,335
Other Income	4	7,314		7,314
<b>Total Incoming Resources</b>		<b>56,907</b>	<b>-</b>	<b>56,907</b>
<b>Resources Expended</b>				
Publicity		776		776
Charitable Activities	5	43,871		43,871
Administration and General	6	11,926		11,926
<b>Total Resources Expended</b>		<b>56,573</b>	<b>-</b>	<b>56,573</b>
<b>Net Income / Expenditure</b>		<b>334</b>	<b>-</b>	<b>334</b>
<b>Funds Brought Forward</b>		<b>27,688</b>		<b>27,688</b>
<b>Funds Carried Forward</b>		<b>28,022</b>	<b>-</b>	<b>28,022</b>



## Balance Sheet

	Note	2019/20	
<b>Fixed Assets</b>			
Tangible Fixed Assets	7	5,954	
		<u>5,954</u>	
<b>Current Assets</b>			
Debtors	8	390	
Prepayments		-	
Cash at Bank & in Hand		42,016	
		<u>42,406</u>	
<b>Current Liabilities</b>			
Creditors		-	
Accruals	9	8,061	
Payments in Advance	10	<u>6,323</u>	
		<u>14,384</u>	
<b>Total Current Assets / Liabilities</b>			<u>28,022</u>
<b>Total Net Assets / Liabilities</b>			<u><u>33,976</u></u>

## Notes to the Accounts

### 1. Accounting Policies

The financial accounts are prepared under the historical costs convention and in accordance with the applicable accounting standards and recommended practice.

The society has taken advantage of the exception under FRS1 from the requirement to produce a cash flow forecast on the grounds that it qualifies as a small charity.

As these accounts are representative of our first year registered as a charity, no comparison to previous years has been included. All figures refer to the period 20th June 2019 to 31st August 2020.

### Income

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

### 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. Income from Direct Charitable Activities

	2019/20
Ticket Sales (Little Shop of Horrors)	20,451
Ticket Sales (Chicago)	7,682
Programme Sales (Little Shop of Horrors)	601
Adverts/Sponsorship (Little Shop of Horrors)	410
Christmas Show	2,882
	<hr/> 32,025

### 3. Income from Other Trading Activities

Subscriptions & Show Fees	5,550
Fundraising	469
Room Hire/Lease	3,742
Patrons	657
Social	-
Costume/Props Hire	460
Misc	4,458
	<hr/> 15,335

### 4. Other Income

Insurance Claim (Chicago)	7,314
	<hr/> 7,314

### 5. Resources Expended from Charitable Activities

Chicago Production Costs	14,855
Little Shop of Horrors Production Costs	27,735
Misc	<u>1,282</u>
	43,872

#### **6. Administration and General**

Show Fee Refunds	1,890
LSA - Building Lease	3,504
Maintenance	138
Insurance	327
Green Room Club Memberships	510
Misc	<u>5,556</u>
	11,926

#### **7. Tangible Fixed Assets**

Costumes and props have been valued at their estimated resale. Technical equipment has been valued using a straight line depreciation method.

Costumes / Props	5,000
Equipment	<u>954</u>
	5,954

#### **8. Debtors**

Amounts owing	<u>390</u>
	390

#### **9. Accruals**

Amounts falling due within 1 year	<u>8,061</u>
	8,061

#### **10. Payments in Advance**

Ticket Credits	<u>6,323</u>
	6,323

# Income and Expenditure Analysis

2019/20

Opening Balance 27,688

## General Fund

Subscriptions	2,345
Lease of room to Nursery	3,742
Rehearsal Room Hire	-
Donations	2,233
Patron Donations	657
Christmas Show	2,882
Drama Productions	-
Social	-
Costume Hire	460
Miscellaneous	288
Storage Income (Lincoln University)	4,170
<b>Total Income</b>	<b>16,776</b>

LSA	3,504
Building Maintenance	138
Postage	-
Cleaning and Maintenance	-
Insurance	327
Storage Expenditure (Sheepwash)	5,370
Misc	1,404
Green Room	510
Gifts	22
Website	42
<b>Total Expenditure</b>	<b>11,318</b>

Surplus/(Deficit) 5,459

## Production Account

	LSOH	Chicago
Pre Theatre Ticket Sales	6,533	7,682
Theatre Takings	13,918	
Programme Sales	601	
Programme Advertising	410	
Rehearsal Fees	1,315	1,890
Fundraising	469	
Insurance Claim		7,314
<b>Total Income</b>	<b>23,245</b>	<b>16,886</b>

40,131

Ticket Refunds	-	7,682
Show Fee Refunds	-	1,890
Postage	47	-
Costumes	2,699	1,617
Scenery/Set	2,654	974
Technical	2,184	-
Props	350	303
Advertising	583	193
Director/Choreographer/MD	5,000	3,900
Royalties	4,739	380
Lighting	400	-
Sound	916	-
Orchestra	1,520	-
Rehearsal room hire	256	-
Theatre Hire	6,240	-
Programme	342	-
Ticket Dividends	160	-
Misc	227	-
<b>Total Expenditure</b>	<b>28,317</b>	<b>16,938</b>

45,255

Surplus/(Deficit) - 5,124

Total Income / (Expenditure) 28,022