



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 st	July	2021		30 th	June	2022

Section A Reference and administration details

Charity name	Macclesfield Amateur Dramatic Society
Other names charity is known by	MADS
Registered charity number (if any)	512929
Charity's principal address	The Little Theatre
	Lord Street
	Macclesfield, Cheshire
	Postcode SK11 6SY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Munro	Chair		
2	Hans Keith Oldham	Vice Chair		
3	Roger Slater	Treasurer		
4	Richard Shute	Hon. Secretary		
5				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
As above	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner	Marshall Barnard	22 Morton Drive, Sutton, Macclesfield, Cheshire, SK11 0ED

Name of chief executive or names of senior staff members (Optional information)

N/A

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association,	Charitable Society

company)

Trustee selection methods
(eg. appointed by, elected by)

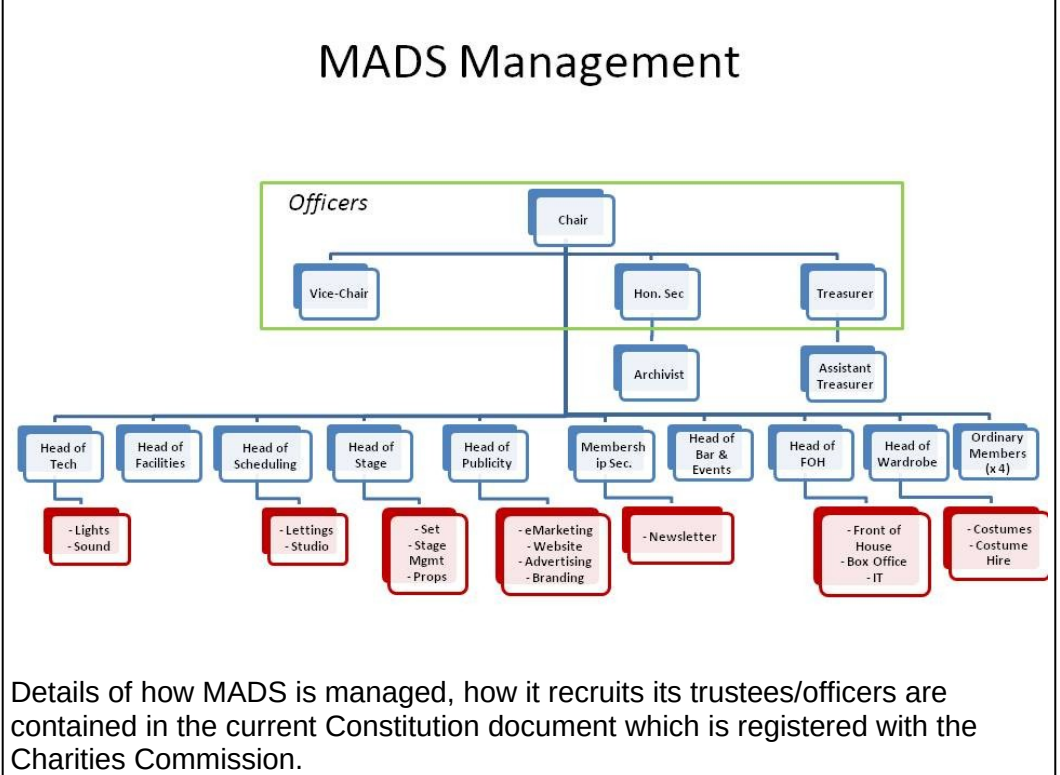
Elected by the members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

MADS structure comprises the members, and a Management Committee which consists of the charity’s trustees (the Officers), the heads of the various sub-committees and four ordinary members:-



Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

“The objects of the society shall be to foster, stimulate and promote the interests, knowledge, understanding and appreciation of the Arts in general and Dramatic Art in particular, among the inhabitants of Macclesfield and surrounding areas within reasonable travelling distance therefrom.”

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- To put on plays and productions for the artistic and cultural benefit of the people of Macclesfield, East Cheshire, South Manchester, Derbyshire and North Staffordshire. These plays are produced and performed by MADS members and also by touring groups.
- To allow our Little Theatre to be used by other local dramatic, musical and performing arts societies and groups so enabling them to put on their productions, also for the cultural benefit of the people of Macclesfield and its environs.

The trustees declare that they have complied with their duty to have due regard to the commission’s public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- MADS policy is not to make grants.
- Any investment that MADS makes is focused solely on furthering the Society's Objects and to ensure the upkeep and survival of its premises (a Grade II listed building).
- All MADS members are volunteers. Their contributions are summarised in Section D.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The following is a brief summary setting out what MADS has achieved this year to carry out its charitable purposes for the public benefit.

MADS 2021-2022 Season Summary

- Membership for the year stands at 132 of which: Adults, 122, including Life Members, 8; Juniors/Students, 10. New members for 2020-2021 season – 42.
- Attendance for the season was as follows:-
 - Deathtrap = 55.3%
 - Tenant of Wildfell Hall = 55.4%
 - Murder, Margaret & Me = 50.8%
 - Feed the Beast = 48.8%
 - Raising Martha = 50.7%
 - The total for the season was 52.2%. This figure is significantly down on pre-pandemic levels and we hope that attendance levels will recover as audiences regain their confidence about going out.
- We received a number of accolades again this year, fewer than previous, pre-pandemic years mainly due to our resignation from the North Staffs Drama Association (NSDA) and there being no festival run by GMDF this year. Cheshire Theatre Guild, however, awarded us 3 trophies and 15 nominations. Once again, every production received at least one nomination.
- Apart from a reprise of the "Priory Park Horror" jointly with Macclesfield Rugby Club at Halloween 2021, there were no other MADS productions this year.
- Off-stage activities and improvements started to pick up again slowly, but with available funds being somewhat limited, significant, noteworthy developments are mainly on hold until 2022-2023, at the earliest.

Table of Nominations and Awards

Guild	Award	Who	Play	Win/Nom
CTG	Best Poster		Feed the Beast	Win
CTG	Best Poster		Deathtrap	Runner-up
CTG	Best Supporting Male Actor	Peter Nixon	Feed the Beast	Win
CTG	Best Supporting Female Actor	Amy Leech	The Tenant of Wildfell Hall	Nom
CTG	Best Supporting Female Actor	Suzanne Copeland	Feed the Beast	Nom
CTG	Best Costume		The Tenant of Wildfell Hall	Nom

Section D**Achievements and performance**

CTG	Best Lighting and Sound		The Tenant of Wildfell Hall	Nom
CTG	Best Lighting and Sound		Raising Martha	Nom
CTG	Best Stage Presentation		Murder, Margaret and Me	Win
CTG	Best Stage Presentation		Feed the Beast	Nom
CTG	Best Stage Presentation		Rising Martha	Nom
CTG	Best Properties		Murder, Margaret and Me	Nom
CTG	Best Properties		Raising Martha	Nom
CTG	Award for Comedy	Steve Donnelly	Raising Martha	Nom
CTG	Adjudicator's Award		The Tenant of Wildfell Hall	Nom
CTG	Best Male Actor	Richard Shute	Deathtrap	Nom
CTG	Best Male Actor	Luke Oldham	The Tenant of Wildfell Hall	Nom
CTG	Best Male Actor	Andy Cantillon	Feed the Beast	Nom
CTG	Best Female Actor	Francesca Dykes	Murder, Margaret and Me	Nom
CTG	Best Director	Luke Oldham	Feed the Beast	Nom
CTG	Best Production		Feed the Beast	Nom

Section E**Financial review**

Brief statement of the charity's policy on reserves

It is MADS policy to do all in its power not to let its financial balance (reserve liquidity) fall below £7500. This figure was raised this year from the previous reserve liquidity level of £5000.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

MADS financial position can be summarised as follows¹:-

1. Profit and Loss – an Operating Loss

Despite a return, after lockdown, to income streams more typical of MADS, the 2021/22 Season was characterised by greatly increased energy costs, up from £4567 in the last "normal" year, 2019/20, to £11601 – an increase of 154% over the year. This increase occurred despite the rise in costs not taking place until November 2021, almost half-way through the year, and can be expected to result in larger percentage increases over a full year, especially given the expectation of further gas rate increases. The energy costs were combined with:

a) a further increase in depreciation costs from £13147 to £15603, consequent on capitalisation of Foyer and Fire Alarm system Upgrade expenses.
b) the loss of some £4500 income from cancellation of the Prestbury Pantomime.
c) higher than usual Repairs and Maintenance costs (£6213), driven by Health and Safety requirements for Electrical Certification, Fire Extinguisher replacements and Fire Door upgrades.

d) a decrease in average play attendance from 61.9% for the 3 plays in 2019/20 to 51.44% for the 5 plays this Season, possibly resulting from pandemic-induced residual fear of social contact together

These conspired to turn the modest profits of the previous two Seasons, into an operating loss of £10640.

These cost pressures also resulted in the bank balance falling to an uncomfortably low level of £3758 in April of 2022, although this recovered, due to play and bar income, to £8917 by the Year End. Fortunately, Cash Flow prediction indicates that a further recovery to about £20,000 is expected by spring of 2023, barring further unforeseen pressures, so there is no reason to suppose that MADS cannot remain solvent. Management have agreed that the bank balance safety limit be increased from £5000 to £7500.

2. Balance Sheet

As indicated above, capitalisation of Foyer Upgrade costs (£20145) and Fire Door Automatic Closure installation costs (£4416) increased the Furniture and Fittings Asset Cost and, of course, increased the depreciation costs from just over £13000 to £15603 – an additional cost to the Profit and Loss account. Equipment Asset Value has now fallen, through depreciation, to £2482, which is below the Depreciation rate of £3071 per year – Equipment Asset Value will therefore be zero from next Season, barring further Equipment capitalisations. Current Assets, including Prepayments, exceeded our minimal Current Liabilities (Key Fob Deposits and Accruals), giving a Liquidity value of £17345. Total Assets of £196821 less Liabilities of £1531 gave a MADS Net Worth of £195290. As required by Double Entry Accounting, this figure is exactly balanced by the Reserves (accumulated Profits) less this Years Loss of £10,6400. There was also subtraction from the Reserves of two credit postings which were cancelled this year after this was omitted last year. One was a credit from PPL/PRS of £289.51, cancelled after payment was received. The other was a credit of £30 due from RBS – this was cancelled after payment was refused when RBS rescinded free credit card use for Charities.

3. Other Accounts

The P&L accounts show that all Plays, Events and Lets organised by MADS in 2021/22 made profits totalling £29541. After deduction of Overhead costs (less Non-Recurring Repairs and Maintenance) from Play profits, this became a notional loss of £17294. It should be noted, however, that while Plays are required to carry the Overhead costs, they are not given the benefit of the non-Play related income, valued at £26519 this Season.

¹Information correct as of the MADS AGM held on Thursday July 28th, 2022

The Bar Account showed a profit of £10891 or 49.41% of gross sales – this is an improvement of about 6% over previous margins and is a good step towards achieving our goal of 55% margin.

MADS Poetry Books have still some way to go to break even, currently showing a loss of £362 over the this and the previous Season. Sales have flagged considerably after the initial surge.

b) Appointment of Independent Examiner

Marshall Barnard, formerly of R Sutton Accountants, Macclesfield, has agreed to act as Independent Examiner for our accounts for this Season. While he has not requested any fee for his services, we have agreed to offer him a pair of Season tickets for 2022/23.

I must take this opportunity to place on record the grateful thanks of MADS to Karen Woodburn, for very efficiently fulfilling the role of Independent Examiner, without reward, during recent years.


Section F Other optional information

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Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Richard Shute	
Position (eg Secretary, Chair, etc)	Hon. Secretary	
Date	10 th February 2023	

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

ACCOUNTS

**FOR THE YEAR ENDED
30 JUNE 2022**

**Marshall Barnard
22 Morton Drive
Sutton, Macclesfield
Cheshire
SK11 0ED**

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

**FOR THE YEAR ENDED
30 JUNE 2022**

Report to the Trustees/Members of Macclesfield Amateur Dramatic Society on the accounts for the year ended 30 June 2022, registered charity number 512929, set out on pages 2 – 6. I report to the Trustees on my examination of the accounts for the charity (the Trust) for the year ended 30 June 2022.

Responsibilities and basis for 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.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

- Accounting records were not kept in accordance with Section 130 of the Act, or
- The accounts do not accord with the accounting records

I have no concerns and have come across no 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.

**Marshall Barnard
30 November 2022
22 Morton Drive
Sutton
Macclesfield
Cheshire
SK11 0ED**

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 FIXED ASSETS

	Property	Equipment	Furniture and Fixtures	Total
	£	£	£	£
Cost				
As at 1 July 2021	86,620	30,712	100,760	218,092
Additions	-	-	24,560	24,560
As at 30 June 2022	86,620	30,712	125,320	242,652
Depreciation				
As at 1 July 2021	-	25,159	23,945	49,104
Charge for the year	-	3,071	12,532	15,603
As at 30 June 2022	-	28,230	36,477	64,707
Net book values				
As at 30 June 2022	86,620	2,482	88,843	177,945
As at 30 June 2021	86,620	5,553	76,815	168,988

2 DEBTORS AND PREPAYMENTS

	£
Letting fees	2,200
Gift Aid	650
Prepayments season tickets	(252)
Prepayments royalties	4,382
Prepayments scripts	647
Prepayments insurance	636
	<u>8,263</u>

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

3 CREDITORS

	£
Key fob deposit money	245
Accruals:	
Energy costs	995
Water rates	106
Bar	107
Photographs	19
Tea/coffee	59
Printing	60
	<u>1,591</u>

4 BAR ACCOUNT

	2022		2021	
	£	£	£	£
SALES		22,043		-
Stock at 1 July 2021	973		1,257	
Purchases	11,095		-	
Card fees	326		-	
	<u>12,394</u>		<u>1,257</u>	
Less				
Stock at 30 June 2022	1,243	11,151	973	(284)
Bar profit/(loss) for the year		<u>10,892</u>		<u>(284)</u>

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

**PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022**

	2022		2021	
	£	£	£	£
PRODUCTION INCOME				
Main plays		27,508		-
Studio plays		92		1,415
Gift vouchers		226		30
Programmes		1,092		-
Tea/coffee		499		-
		29,417		1,445
PRODUCTION COSTS				
Main plays	19,001		260	
Studio plays	13		-	
Gift vouchers	3		-	
Programmes	1		-	
Donations – TS fees	6		-	
Travel	17	19,041	-	260
		10,376	-	1,185
PROFIT ON PRODUCTIONS				
OTHER INCOME				
Members' subscriptions	2,595		25	
Theatre lettings	7,950		21,000	
Bar profits	10,892		(284)	
SOC and CAT events	584		-	
PRS lettings	415		-	
Grants and donations	3,723		19,639	
Donations TS	52		-	
Rent of costumes/props	762		-	
Bank interest	2		2	
Other income	641		-	
Net poetry book sales	(703)		340	
Amazon Smiles	69	26,982	56	40,778
		37,358	-	41,963
GROSS INCOME C/FWD				

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

	2022		2021	
	£	£	£	£
GROSS INCOME B/FWD		37,358		41,963
Less				
OVERHEADS				
Combined energy charges	11,601		2,354	
Insurance premiums	7,424		6,680	
Ground rent	35		35	
Water/waste water	1,092		1,087	
Licences	180		518	
PRS for lettings	415		-	
Subscriptions	121		35	
Telephones	981		1,156	
Management expenses	1,187		175	
Repairs and maintenance	6,214		2,111	
Repairs/maintenance – non recurring	1,593		8,209	
Cleaning	390		187	
Cleaning – lettings	230		860	
Club Night costs	319		-	
Bank charges	60		-	
Data protection fees	35		35	
Computer expenses	444		38	
Affiliation fees	111		70	
COVID protection costs	23		71	
Depreciation	15,603	48,058	13,147	36,768
NET (LOSS)/PROFIT FOR THE YEAR		(10,700)		5,195

MACCLESFIELD AMATEUR DRAMATIC SOCIETY

ACCOUNTS

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