SOUTH MANCHESTER AOS
REGISTERED CHARITY NUMBER 1162025

Reports and Accounts
For the year ended 31 December 2025

SOUTH MANCHESTER AOS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

LEGAL AND ADMINISTRATIVE INFORMATION

STATUS:-

The charity is an unincorporated association and is governed by the constitution and rules of South Manchester AOS.
It is registered with the charity commission and its registration number is 1162025.
There were 76 current members of the society as of 31 December 2025.

TRUSTEES:-

The charity trustees and officers during the year were:-

Glenys Martin	– President
Kevin Proctor	– Chair
Tom Farnworth	– Vice Chair
Andrew McNicholas	– Treasurer
Philippa Shellard	– Secretary
Kallum Edwards	
Clare Cooper Marshall	
Alex Re	
Holly Ireland	
Sarah Gallagher	
Faye Alison	
Jessica Power	

CHARITY REGISTERED OFFICE:-

4 Polefield Road
Manchester
M9 7FL

CHARITY REHEARSAL VENUE:-

United Didsbury Methodist Church
Parrs Wood Road
Manchester
M20 5QQ

BANKERS:-

HSBC Bank plc
MANCHESTER,UNIVERSITY
348-350 Oxford Road
Manchester
M13 9NG

INVESTMENT POWERS

The charity's powers of investment are governed by its constitution.

PRINCIPAL OBJECTIVES

The objects of the Society are to educate the public in the dramatic or operatic arts and to further the development of public appreciation of the said arts, and to support financially or otherwise such charitable institution, institutions, purpose or purposes as the Society through its general committee shall determine from time to time.

In order to further its objects, the society has adopted the policy of staging at least one production each year, drawn from the established repertoire of light opera, pantomime and musical shows.

PUBLIC BENEFIT

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefits and fee charging.

The society relies on grants and the income from fees and charges to cover its costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of the society's productions for those on low incomes.

The strategies employed to achieve the charity's aims and objectives include:

- Presenting a broad range of theatre productions
- Providing facilities and opportunities for a broad range of people to get involved in the arts activity.

POLICIES

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the society and are satisfied that systems are in place to mitigate their exposure to major risks.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level between £15,000 and £19,000 being the approximate costs to produce a show. This ensures there should always be sufficient working capital to put on a show should it generate no advance revenue. Reserves as of 31st December 2025 were within the required level.

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements at this time.

ORGANISATION

The charity operations are conducted by the trustees.

ACTIVITIES

During the year ended 31 December 2025 the charity staged three productions, '42nd Street', Everybody's Talking About Jamie', 'A Little Night Music' and 'Mother Goose' as well as taking part in the annual Showcase production at The Lowry theatre with other local theatre groups to raise funds for 'Teenage Cancer Trust'.

During the year the trustees purchased some new cables and lighting equipment to be used at the theatre, which were partly funded by donations.

The society generated a loss for the year of £11,788, partly due to the dip in ticket sales across all musicals performed. The end of the year finished with our traditional pantomime which continued to sell well and raise funds for the charity.

Looking to the future, the trustees prepared a bid on a building which was being handed over by Manchester Council as part of a Community Asset Transfer which would reduce our ongoing hire costs for storage and rehearsal space and provide an alternative source of funds by letting out the building when not in use. At the start of 2025 we were informed that having being shortlisted, we hadn't been selected to take on the building. The Trustees have agreed the search for a suitable venue will continue as thi is the only way we can reduce our ongoing costs.

TRUSTEES' RESPONSIBILITIES

The purpose of this statement is to distinguish the trustees' responsibilities for the accounts.

The Charities Act requires the trustees to keep proper books of account with respect to the affairs of the charity and to prepare a statement of account for each accounting period consisting of an income and expenditure account and a balance sheet. The trustees are also responsible for safeguarding the charity's assets, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

In preparing the accounts the trustees are expected to:

select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent;

follow the recommendations of the Charity Commission and of the accounting profession with regard to form and content of the accounts, or to disclose and explain any departures there from; and

prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives.

INDEPENDENT EXAMINERS

Mrs V Bullar has intimated her willingness to continue in office as independent examiner to the charity and will be proposed for re-appointment in accordance with the constitution and rules of the society.

By order of the trustees

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Andrew McNicholas
Treasurer

Approved by the trustees:

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SOUTH MANCHESTER AOS

I report on the accounts of South Manchester AOS, for the year ended 31 December 2023, which are set out on the following pages.

Respective responsibilities of trustees and examiner
As the charity's trustees you 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)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 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
My examination was carried out in accordance with the 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 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 I do not express an audit opinion on the view given by the accounts.

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 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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 accounts to be reached.

Mrs V Bullar
41 Priestnall Road
Heaton Mersey
Stockport
SK4 3HW

SOUTH MANCHESTER AOS
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2025

		2025		2024	
INCOME	**NOTES**	**£**	**£**	**£**	**£**
Charitable Activities			37,946		34,602
Subscriptions			5,225		5,100
Donations	3		6,410		6,671
Gift Aid			3,299		3,611
Internet Commission			32		120
Other Trading Activities	2		1,499		1,367
TOTAL INCOME			**54,411**		**51,471**
EXPENDITURE					
Charitable Activities		58,457		54,008	
Other	4	6,052		5,090	
Depreciation		1,690		2,217	
			66,199		**61,315**
SURPLUS FOR THE YEAR			**(11,788)**		**(9,844)**

BALANCE SHEET
YEAR ENDED 31 DECEMBER 2025

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	5	6,226	6,444
CURRENT ASSETS			
Cash at Bank and In Hand		18,135	28,256
Cash at Bank - Restricted Funds		-	-
Cash at Bank - Building Funds		40,000	40,000
Debtors		-	-
Prepayments	6	1,990	3,439
		60,125	71,695
CURRENT LIABILITIES			
Creditors and Accruals		-	-
NET CURRENT ASSETS		**60,125**	**71,695**
NET ASSETS		**66,351**	**78,139**
REPRESENTED BY:			
ACCUMULATED FUND			
Balance as at 1 January 2023		78,139	87,970
Surplus/(Deficit) for the year		(11,788)	(9,831)
		66,351	**78,139**

SOUTH MANCHESTER AOS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSE) 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', and the Financial Reporting Standard for Smaller Entities (effective January 2015). The financial statements have been prepared under the historical costs convention.

i. The accruals basis is used for all income and expenditure

ii. Legacies, gifts and donations are brought into the accounts in the period when they were received

iii. Depreciation on equipment is provided for at the rate of 25% on cost per annum

iv. Taxation - The society is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A 1988 and section 256 C.G.T.A. 1992 and is applied to charitable purposes only.

2 OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Hire of Assets	-	-
Raffle Tickets	-	-
Programme Sales & Adverts	1,499	1,367
	1,499	1,367

3 Donations

	2025	2024
	£	£
SMAOS Social Fund	1,293	308
Members Donations	5,117	5,863
Legacies	-	-
Postcode Lottery	-	500
	6,410	6,671

4 OTHER EXPENDITURE

	2025	2024
	£	£
NODA Subs	320	230
Programme Printing	747	556
Travel Expenses	3,331	3,261
Miscellaneous	1,643	1,043
Raffle costs	10	-
	6,052	5,090

SOUTH MANCHESTER AOS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

5 TANGIBLE FIXED ASSETS

	Theatrical Equipment	Office Equipment	Total
Cost	£	£	£
As at 1/1/24	7,975	-	7,975
Additions	468	-	468
At 31/12/24	8,443	-	8,443
Depreciation			
As at 1/1/24	-		-
Charge for Year	1,690	-	1,690
At 31/12/24	1,690	-	1,690
Net book Values			
At 31/12/24	6,753	-	6,753
at 31/12/23	7,975	-	7,975

6 PREPAYMENTS

	2025	2024
	£	£
Advance Costumes	-	1,200
Advance Set	-	1,239
Advance Licences	1,990	1,000
	1,990	1,867

7 PAYMENT TO TRUSTEES

The Trustees received a payment of £3,331 (2024 - £3,261) to reimburse travel expenses which was donated back to the society under Gift Aid