THE HAVERHILL & DISTRICT OPERATIC SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY NUMBER: 269885

MADE WITH Scanner App

THE HAVERHILL & DISTRICT OPERATIC SOCIETY
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Legal and administrative information	2
Report of the trustees	3
Report of the independent examiner	4
Receipts and payments account	5
Statement of assets and liabilities	6
Notes forming part of the financial statements	7

MADE WITH Scanner App

THE HAVERHILL & DISTRICT OPERATIC SOCIETY
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Management committee (trustees)

Name	*Office*
Clair Harvey	Chairperson (appointed July 2025)
Charlotte Scammerton	Vice Chairman (appointed July 2025)
Victoria Harvey	Secretary (appointed July 2025)
Jacqui Player	Treasurer (appointed July 2025)
Diane Andre	Safeguarding Officer (appointed July 2025)
Peter Dedman	Vice Chairman (resigned July 2025)
Marie Smith	Safeguarding officer (resigned July 2025)
Billy Fletcher	Secretary (resigned July 2025)
Susan Donaldson	Treasurer (resigned July 2025)

Principle office
9 Monarch Close
Haverhill
Suffolk
CB9 9QW

Bankers
Lloyds Bank plc
8 High Street
Haverhill
Suffolk
CB9 8BA

Independent examiner
Jonathan Griffey FCCA CTA
Streets Hackett Griffey LLP
Accountants & Business Advisors
31 High Street
Haverhill
Suffolk
CB9 8AD

MADE WITH Scanner App

THE HAVERHILL & DISTRICT OPERATIC SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constitution and applicable law.

Constitution and objects
The charity is governed by a constitution adopted 21 July 1975 and is registered charity number 269885.

The objects of the charity are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in these arts.

Organisation
The trustees who have served during the year and since the year-end are set out on page 2. Trustees are elected and serve for one year after which period they may put themselves forward for reappointment. The trustees meet at the monthly committee meetings.

Review of development, activities and achievements
The charity continued its normal schedule of producing high quality entertainment for the people of Haverhill.

Financial review
Details of receipts and payments are shown on page 5.

The charity is reliant on income from shows, grants, donations, and fund raising by our members.

There are no restrictions on the charity's power to invest. However it is the policy of the charity to invest surplus funds in bank and building society deposits.

Reserves policy
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences of income and expenditure and to cover moderate shortfalls.

Risk management
The major risks to which the charity is exposed, as identified by the trustees have been reviewed and systems have been established to mitigate those risks.

Approved by the trustees on ..7th October 2026.. **and signed on their behalf by:**

CBHaney

MADE WITH Scanner App

THE HAVERHILL & DISTRICT OPERATIC SOCIETY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HAVERHILL & DISTRICT OPERATIC SOCIETY
FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner
As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of s144(2) of the Charities Act 2011 does not apply.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145 (5) (b) of the 2011 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 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 the seeking of 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 s130 of the Act; and
- to prepare accounts which accord with the accounting records and to 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 accounts to be reached.

Jonathan M. Griffey FCCA CTA
Streets Hackett Griffey LLP
Accountants & Business Advisors
31 High Street
Haverhill
Suffolk
CB9 9AD

Date: 13 October 2026

MADE WITH Scanner App

THE HAVERHILL & DISTRICT OPERATIC SOCIETY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Receipts		
Ticket sales	35,933	39,486
Performance fees	-	-
Programme & merchandising sales	10,079	1,144
Rent	-	-
Sponsorship & grants	608	390
Equipment sales	-	-
Equipment/costume hire	950	847
Sundry receipts	-	240
Total receipts	47,570	42,107
Payments		
Miscellaneous	591	394
Gifts & donations	576	712
Hire of halls	6,781	8,223
Storage Unit maintenance	-	-
Scripts/music	7,553	16,223
Scenery & props	717	433
Set	1,789	840
Unit move	-	-
Website	330	278
Marketing	1,949	1,846
Costume expenses	2,459	4,254
Printing	-	-
Stationery & postage	-	75
Accountancy	522	474
Orchestra	1,074	490
Insurance	1,706	1,697
Subscriptions	883	480
Equipment & repairs	669	159
Show merchandise	931	668
Licences	7,881	1,524
Total payments	36,411	38,770
Net receipts/(payments) for the year	11,159	3,337
Balance b/fwd	13,638	10,301
Balance c/fwd	24,797	13,638

MADE WITH Scanner App

THE HAVERHILL & DISTRICT OPERATIC SOCIETY
STATEMENT OF ASSETS AND LIABILITIES
AN AT 31 DECEMBER 2025

	2025	2024
	£	£
Cash funds		
Bank current account	24,797	13,638
Cash in hand	-	-
	24,797	13,638

Approved by the trustees on 7th October '26 **and signed on their behalf by:**

OStarvey

Harvey

MADE WITH Scanner App

HAVERHILL & DISTRICT OPERATIC SOCIETY
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Principal accounting policies

(a) Accounting convention
The financial statements are prepared under the 'receipts and payments' basis. In preparing the financial statements the charity follows best practices laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

(b) Investment income
Investment income is accounted for in the period in which the charity is entitled to receive it.

(c) Resources expended
Expenditure is included on a receipts and payments basis and includes attributable VAT, which is irrecoverable.

(d) Tangible fixed assets and depreciation
The policy of the charity is not to capitalise fixed assets.

(e) Grant income
Grants, including those for the purchase of fixed assets are recorded in full in the receipts and payments account.

(f) Voluntary income
Donations are recorded in full in the receipts and payments account.

(g) Fund accounting
Unrestricted funds relate to grants, donations, and deposit interest, generated for the charity without further specified purpose and are available as a general fund. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund.

2. Staff costs

No remuneration or benefits were paid or to any trustee or connected person during the year.

MADE WITH Scanner App