Charity Number : 272621

YEOVIL AMATEUR OPERATIC SOCIETY

ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

YEOVIL AMATEUR OPERATIC SOCIETY

CHARITY NUMBER : 272621

ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2025

CONTENTS

	Page
REPORT OF THE COMMITTEE	1 – 2
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE SOCIETY	3
STATEMENT OF FINANCIAL ACTIVITIES	4
BALANCE SHEET	5
NOTES TO THE FINANCIAL STATEMENTS	6 – 8

YEOVIL AMATEUR OPERATIC SOCIETY

CHARITY NUMBER : 272621

REPORT OF THE COMMITTEE

FOR THE YEAR ENDED 30 APRIL 2025

The Committee present their report and the independently examined accounts of the society for the year ended 30 April 2025.

Legal information
Yeovil Amateur Operatic Society is a registered as a registered charity (number 272621).

Other information and advisers

Principal Office	Edwards House 14 Buckland Road Pen Mill Trading Estate Yeovil Somerset BA21 5EA
Accountants	SJ Accountancy Services 19 Grove Avenue Yeovil Somerset BA20 2BD
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent EC2N 1HT

Review of activities
The objectives of the company are to educate the public in the dramatic arts and further the development of public appreciation and taste in the said arts in Yeovil and District and to further such charitable causes that the committee shall from time to time decide.

The production in the year was Charlie and the Chocolate Factory

Committee
The committee of the society who have served during the year are detailed below:

Geoff Thresh (Chairman) Mark Rudd Sarah Lowery Jack Ayres Simon Ball
David Hallett (Treasurer) Lucy Capes Matt Parker Nick Mountjoy Shelagh Meldrum
Paula Budzynski (Secretary) Steve Williams

Reserves policy
It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves'), at a level, which equates to approximately 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to unexpected demands on funds.

Independent examiners
A resolution to reappoint SJ Accountancy Services as independent examiners will be proposed at the annual general meeting.

On behalf of the committee

G Thresh
Chairman

YEOVIL AMATEUR OPERATIC SOCIETY

CHARITY NUMBER : 272621

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

YEOVIL AMATEUR OPERATIC SOCIETY

FOR THE YEAR ENDED 30 APRIL 2025

I report on the accounts of the society for the year ended 30 April 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner
As the charity's trustees you are responsible for the preparation of the financial statement; you consider that the audit requirement of section 43(2) of the Charities Act (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, where 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 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 aspect of the requirements:

   - to keep accounting records in accordance with section 41 of the Act; and
   - to prepare accounts which accord with the accounting records and to comply with 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.

Simon Bachrach
SJ Accountancy Services
19 Grove Avenue
Yeovil
Somerset BA20 2BD

Date : ……..

YEOVIL AMATEUR OPERATIC SOCIETY

CHARITY NUMBER : 272621

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 APRIL 2025

	General Fund	Restricted Fund (Capital)	Total 2025	2024
	£	£	£	£
Incoming resources				
Donations & bequests	14520	-	14520	96200
Patrons donations	1119		1119	1320
Members subscriptions	2360	-	2360	2420
Other Income	-	-	-	245
Fundraising	5256	-	5256	6851
Bank deposit interest	1180	-	1180	126
Edwards House net income	828		828	-
	25263	-	**25263**	**107162**
Total incoming resources				
Resources expended				
Edwards House net costs	-	-	-	1268
Insurance	2511	-	2511	1451
Productions	19771	-	19771	28112
Administration	1940	-	1940	1715
Edwards House maintenance	1453	-	1453	10765
Ray Bartlett celebration evening	967	-	967	-
Depreciation of Fixed Assets	1329	-	1329	-
Donations	7500	-	7500	1500
Total resources expended	**35471**	-	**35471**	**44811**
Net movements in funds	**(10208)**	-	**(10208)**	**62351**
Fund balances brought forward at 1 May 2024	**219703**	**-**	**219703**	**157352**
Fund balances carried forward at 30 April 2025	**209495**	**-**	**209495**	**219703**

YEOVIL AMATEUR OPERATIC SOCIETY

CHARITY NUMBER : 272621

BALANCE SHEET

FOR THE YEAR ENDED 30 APRIL 2025

	Notes		2025		2024
		£	£	£	£
Fixed assets	4				
Freehold property			115526		115526
Improvements to property			18110		19063
Equipment			1503		-
			135139		134589
Current assets					
Debtors and Prepayments	5	3147		7678	
Cash at Bank (Savings account)		37076		25964	
Cash at bank and in hand		35683		59140	
		75906		92782	
Creditors: amounts falling due within one year	6	1550		7668	
Net current assets			74356		85114
Total assets less current liabilities			**209495**		**219703**
Represented by:					
Capital and reserves					
Edwards House reserve			5000		5000
Production reserve	7		201495		204203
Charitable Distribution Reserve	8		3000		10500
			209495		**219703**

Approved by the committee on ……

Chairman: G Thresh

Treasurer: D Hallett

YEOVIL AMATEUR OPERATIC SOCIETY

CHARITY NUMBER : 272621

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting policies

The accounts have been prepared in accordance with generally accepted accounting standard in the United Kingdom and the Statement of Recommended Practice – Accounting by Charities. A summary of the accounting policies adopted, which have been applied consistently, is set out below.

a) Accounting convention

The accounts have been prepared under the historical convention.

b) Donations and legacies

Donations, legacies and other income are accounted for in the period in which they are received. No gifts in kind were received during the year.

c) Fixed assets

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold property	-	no depreciation as property is revalued on a regular basis
Improvements to property	-	10 years straight line (amended 2016)
Equipment	-	5 years straight line

2. Related party transactions

During the year the Board of Trustees received no remuneration.

3. Operating surplus/(deficit)

	2025	2024
	£	£
Operating (deficit)/surplus is stated after charging:		
Depreciation	1329	-

4. Tangible fixed assets

	Freehold property	Property improvements	Equipment	Total
	£	£	£	£
Cost				
Balance brought forward at 1 May 2024	115526	19063	-	134589
Additions	-		1879	1879
Balance carried forward at 30 April 2025	115526	19063	1879	136468
Depreciation				
Balance brought forward at 1 May 2024	-	-	-	-
Charge for year	-	953	376	1329
Balance carried forward at 30 April 2025	-	953	376	1329
Net book value				
Brought forward	115526	19063		134589
Carried forward	115526	18110	1503	135139

5. Debtors

	2025	2024
	£	£
Debtors	782	500
Prepayments	2365	7178
	3147	7678

The above debtors without exception fall due within one year.

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	1550	7678

7. Production Reserve

	General Fund	Total
	£	£
At 1 May 2024	204203	204203
-	-	
Net movement for year	(2708)	(2708)
At 30 April 2025	201495	201495
Represented by:		
Fixed assets	135139	135139
Net current assets	66356	66356
	201495	201495

8. Charitable Distribution reserve

	Charitable Reserve	Total
	£	£
At 1 May 2024	10500	10500
Net distributions	(6500)	(6500)
At 30 April 2025	3000	3000