

**REGISTERED CHARITY NUMBER: 513219**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
HALIFAX AMATEUR OPERATIC SOCIETY**

SMH Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

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for the year ended 31 December 2023**

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# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES

for the year ended 31 December 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objectives 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 the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

#### Significant activities

The objectives are achieved by producing shows each year and maintaining a junior section.

#### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

#### Volunteers

Volunteers play a key role in producing the shows and the administration of the society.

### ACHIEVEMENT AND PERFORMANCE

#### Review of the year

2022 was one of the busiest years in our history, with three large scale productions at the Victoria Theatre and 2 junior productions, 2023 was to continue to be incredibly successful. We started off our year with a joint senior and junior society production of School of Rock at the Vic. This was an incredibly challenging show, with live rock performances for some of our junior members. Our second huge production, again at the Victoria Theatre, was the absolute classic Grease the Musical, in which over 60 of our members featured. Finally, our Junior Society took on the massive Les Miserables, an incredible challenge for them.

The repayment of our mortgage is continuing, and the revenue from the increased bookings continues to help support our members and the wider community of Calderdale. During 2023 we have begun to fundraise for the essential maintenance we need on the roof of the Wellington Rooms. Our 100 club and our direct debit membership payments are continuing to provide recurring income to support our monthly overheads. We have also started a series of workshops to help develop our members skills and provide support to the wider community.

### FINANCIAL REVIEW

#### Reserves policy

The reserves of the charity at the period end totalled £138,723 (2022 : £126,460).

The charity is still not in a position to accumulate unrestricted reserves, but the trustees anticipate that once the new mortgage has been repaid in 2035, we will be able to increase the unrestricted reserves to provide greater financial security for the charity.

### FUTURE PLANS

Moving on to 2024, we are hoping to continue our busy and exciting schedule. We have two large productions planned at the Victoria Theatre in Halifax, Guys & Dolls in Spring and Charlie and the Chocolate Factory in Autumn 2024. Our junior section also has two performances planned for 2024, Frozen in early spring and Everybody's talking about Jamie in late autumn. We will also keep improving the Wellington Rooms and we also plan to continue our member's workshops to help improve our community and our members to develop. We also hope to continue our fundraising efforts for the repairs to the roof.

# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES for the year ended 31 December 2023

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Charity is constituted by a Trust Deed, and its objects are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

There were no changes to the constitution during the period to 31 December 2023.

#### Recruitment and appointment of new trustees

New trustees are to be members of the society and are elected and approved by management. Appointment of new trustees is governed by the Trust Deed of the charity.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

513219

#### Principal address

35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

#### Trustees

G Cowgill  
Mrs N Smith  
M P Gilroy

The trustees hold the title deeds to the property as custodians for the charity.

#### Independent Examiner

Kevin Winterburn  
SMH Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

#### Bankers

Barclays Bank Plc  
PO Box 14  
39-47 Commercial Street  
Halifax  
West Yorkshire  
HX1 1BG

#### Treasurer

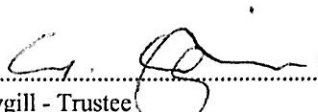
H Illingsworth

**HALIFAX AMATEUR OPERATIC SOCIETY**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2023**

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Approved by order of the board of trustees on 20th OCTOBER 2024 and signed on its behalf by:

  
.....  
G Cowgill - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HALIFAX AMATEUR OPERATIC SOCIETY**

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**Independent examiner's report to the trustees of Halifax Amateur Operatic Society**

I report to the charity trustees on my examination of the accounts of Halifax Amateur Operatic Society (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Kevin Winterburn

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
HD1 5LS

Date: 22.10.24.....

**HALIFAX AMATEUR OPERATIC SOCIETY****STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2023

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	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,385	-	9,385	9,044
<b>Charitable activities</b>					
Support costs		-	9,960	9,960	-
Other trading activities	2	121,065	-	121,065	129,167
Investment income	3	11,160	-	11,160	5,656
<b>Total</b>		<u>141,610</u>	<u>9,960</u>	<u>151,570</u>	<u>143,867</u>
<b>EXPENDITURE ON</b>					
Raising funds		128,369	2,050	130,419	139,502
Other		978	-	978	990
<b>Total</b>		<u>129,347</u>	<u>2,050</u>	<u>131,397</u>	<u>140,492</u>
<b>NET INCOME</b>		12,263	7,910	20,173	3,375
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		126,460	-	126,460	123,085
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>138,723</u>	<u>7,910</u>	<u>146,633</u>	<u>126,460</u>


The notes form part of these financial statements


**HALIFAX AMATEUR OPERATIC SOCIETY**

**BALANCE SHEET**  
31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	128,790	-	128,790	128,871
<b>CURRENT ASSETS</b>					
Stocks	6	300	-	300	300
Debtors	7	9,698	-	9,698	4,897
Cash at bank and in hand		43,856	7,910	51,766	32,613
		<u>53,854</u>	<u>7,910</u>	<u>61,764</u>	<u>37,810</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(11,851)	-	(11,851)	(5,811)
<b>NET CURRENT ASSETS</b>		<u>42,003</u>	<u>7,910</u>	<u>49,913</u>	<u>31,999</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		170,793	7,910	178,703	160,870
<b>CREDITORS</b>					
Amounts falling due after more than one year	9	(32,070)	-	(32,070)	(34,410)
<b>NET ASSETS</b>		<u>138,723</u>	<u>7,910</u>	<u>146,633</u>	<u>126,460</u>
<b>FUNDS</b>					
12					
Unrestricted funds:					
General fund				128,223	115,960
Revaluation reserve				10,500	10,500
				<u>138,723</u>	<u>126,460</u>
Restricted funds				7,910	-
<b>TOTAL FUNDS</b>				<u>146,633</u>	<u>126,460</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20th October 2024 and were signed on its behalf by:

  
N Smith - Trustee

  
G Cowgill - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Improvements to property	- not provided
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 20% on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising	8,587	8,863
Production income	106,761	113,757
Bar profit	5,717	6,547
	<u>121,065</u>	<u>129,167</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	11,058	5,650
Bank interest	102	6
	<u>11,160</u>	<u>5,656</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2023 and 31 December 2023	<u>60,000</u>	<u>69,417</u>	<u>7,855</u>	<u>415</u>	<u>137,687</u>
<b>DEPRECIATION</b>					
At 1 January 2023	-	1,364	7,037	415	8,816
Charge for year	-	-	81	-	81
At 31 December 2023	<u>-</u>	<u>1,364</u>	<u>7,118</u>	<u>415</u>	<u>8,897</u>
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>60,000</u>	<u>68,053</u>	<u>737</u>	<u>-</u>	<u>128,790</u>
At 31 December 2022	<u>60,000</u>	<u>68,053</u>	<u>818</u>	<u>-</u>	<u>128,871</u>

Freehold property was valued on an open market basis by Sanderson Weatherall Chartered Surveyors on 1 February 2015.

The trustees are not aware of any material changes in the valuation that is currently shown in the accounts.

The carrying value of freehold property at cost would have been £49,500.

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023

<b>6. STOCKS</b>	2023	2022
	£	£
Stock	<u>300</u>	<u>300</u>
<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2023	2022
	£	£
Fundraising	4,000	3,000
Prepayments	<u>5,698</u>	<u>1,897</u>
	<u>9,698</u>	<u>4,897</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2023	2022
	£	£
Bank loans and overdrafts (see note 10)	2,342	2,263
Trade creditors	4,500	-
Other creditors	<u>5,009</u>	<u>3,548</u>
	<u>11,851</u>	<u>5,811</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2023	2022
	£	£
Bank loans (see note 10)	<u>32,070</u>	<u>34,410</u>
<b>10. LOANS</b>		
An analysis of the maturity of loans is given below:		
	2023	2022
	£	£
Amounts falling due within one year on demand:		
Mortgage	<u>2,342</u>	<u>2,263</u>
Amounts falling between one and two years:		
Mortgage - 1-2 years	<u>2,427</u>	<u>2,342</u>
Amounts falling due between two and five years:		
Mortgage - 2-5 years	<u>7,818</u>	<u>7,545</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage - over 5 years	21,825	24,523

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**11. SECURED DEBTS**

The following secured debts are included within creditors:

	2023 £	2022 £
Bank loans	<u>34,412</u>	<u>36,673</u>

The bank loan is secured against the property.

**12. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	115,960	12,263	128,223
Revaluation reserve	10,500	-	10,500
	<u>126,460</u>	<u>12,263</u>	<u>138,723</u>
<b>Restricted funds</b>			
Calderdale Community Foundation	-	7,910	7,910
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>126,460</u>	<u>20,173</u>	<u>146,633</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,610	(129,347)	12,263
<b>Restricted funds</b>			
Calderdale Community Foundation	9,960	(2,050)	7,910
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>151,570</u>	<u>(131,397)</u>	<u>20,173</u>

## HALIFAX AMATEUR OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

#### 12. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	112,585	3,375	115,960
Revaluation reserve	10,500	-	10,500
	<u>123,085</u>	<u>3,375</u>	<u>126,460</u>
<b>TOTAL FUNDS</b>	<u>123,085</u>	<u>3,375</u>	<u>126,460</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	143,867	(140,492)	3,375
	<u>143,867</u>	<u>(140,492)</u>	<u>3,375</u>
<b>TOTAL FUNDS</b>	<u>143,867</u>	<u>(140,492)</u>	<u>3,375</u>

The Calderdale Community Foundation fund provides for a number of workshops to train and develop the society's members. It also provides funds to make the society's productions more accessible.

#### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**HALIFAX AMATEUR OPERATIC SOCIETY****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2023**

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	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,567	4,199
Gift aid	1,000	1,000
Membership subscriptions	3,818	3,845
	<hr/>	<hr/>
	9,385	9,044
<b>Other trading activities</b>		
Fundraising	8,587	8,863
Production income	106,761	113,757
Bar profit	5,717	6,547
	<hr/>	<hr/>
	121,065	129,167
<b>Investment income</b>		
Rents received	11,058	5,650
Bank interest	102	6
	<hr/>	<hr/>
	11,160	5,656
<b>Charitable activities</b>		
Grants	9,960	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	151,570	143,867
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Production costs	42,948	41,054
Production costs - wardrobe and props	4,455	10,126
Production costs - sound	30,335	25,792
Production costs - royalties and venue	29,754	34,975
Production costs - advertising and printing	1,974	7,918
100 club	495	640
Rates and water	768	693
Insurance	3,269	2,453
Light and heat	7,942	5,315
Telephone	523	524
Maintenance and cleaning	2,087	3,230
Administration expenses	1,650	345
Rent	2,412	2,943
Depreciation of fixtures and fittings	82	91
Bank charges	100	92
Bank loan interest	1,265	1,344
Carried forward	130,059	137,535

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2023**

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	2023	2022
	£	£
<b>Other trading activities</b>		
Brought forward	130,059	137,535
Card machine costs	360	360
Donations	-	1,607
	<u>130,419</u>	<u>139,502</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination fees	978	990
	<u>131,397</u>	<u>140,492</u>
Total resources expended	<u>131,397</u>	<u>140,492</u>
<b>Net income</b>	<u>20,173</u>	<u>3,375</u>

This page does not form part of the statutory financial statements

