

REGISTERED CHARITY NUMBER: 513219

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
HALIFAX AMATEUR OPERATIC SOCIETY**

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

HALIFAX AMATEUR OPERATIC SOCIETY

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

HALIFAX AMATEUR OPERATIC SOCIETY

REPORT OF THE TRUSTEES for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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.

ACHIEVEMENTS AND PERFORMANCE

Review of the year

Following on from 2023, we moved into 2024 on a high after an incredible year. We started off the year with the absolute classic Broadway musical Guys & Dolls, which was a hit with both our members and the audiences who came to see it. Then in September, we produced the mammoth Charlie and the Chocolate Factory. This was a hugely technical show with very complex props and costumes, and was a very popular family day out. It was also a very busy year for our Junior Society, who managed two enormous productions, with Frozen at home in the Wellington Rooms and the incredible modern classic Everybody's Talking About Jamie.

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 2024 we have continued 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, which continue to increase especially the energy bills. The series of workshops to help develop our members skills and provide support to the wider community have also continued this year.

FINANCIAL REVIEW

Reserves policy

The reserves of the charity at the period end totalled £129,254 (2023 : £138,723).

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.

HALIFAX AMATEUR OPERATIC SOCIETY

REPORT OF THE TRUSTEES for the year ended 31 December 2024

FUTURE PLANS

Looking forward to 2025, we are wanting to continue our busy and exciting schedule. We have two large productions planned at the Victoria Theatre in Halifax, Jesus Christ Superstar in Spring and Chitty Chitty Bang Bang in Autumn 2025. Our junior section also has a number of performances planned for 2025, a Spring Concert, Anastasia in late autumn and the usual Christmas Concert. 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.

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 2024.

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

HALIFAX AMATEUR OPERATIC SOCIETY

**REPORT OF THE TRUSTEES
for the year ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

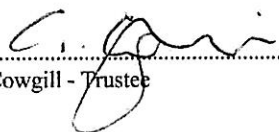
Bankers

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

Treasurer

H Illingsworth

Approved by order of the board of trustees on 26th October 2025 and signed on its behalf by:


.....
G Cowgill - Trustee

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

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 2024.

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 Sanders

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

Date:28/10/25.....

HALIFAX AMATEUR OPERATIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,555	-	13,555	9,385
Charitable activities					
Productions		4,000	-	4,000	-
Support costs		-	-	-	9,960
Other trading activities	2	82,118	-	82,118	121,065
Investment income	3	7,612	-	7,612	11,160
Total		<u>107,285</u>	<u>-</u>	<u>107,285</u>	<u>151,570</u>
EXPENDITURE ON					
Raising funds		115,696	7,910	123,606	130,419
Charitable activities					
Support costs		1,058	-	1,058	-
Other		-	-	-	978
Total		<u>116,754</u>	<u>7,910</u>	<u>124,664</u>	<u>131,397</u>
NET INCOME/(EXPENDITURE)		(9,469)	(7,910)	(17,379)	20,173
RECONCILIATION OF FUNDS					
Total funds brought forward		138,723	7,910	146,633	126,460
TOTAL FUNDS CARRIED FORWARD		<u><u>129,254</u></u>	<u><u>-</u></u>	<u><u>129,254</u></u>	<u><u>146,633</u></u>

The notes form part of these financial statements

HALIFAX AMATEUR OPERATIC SOCIETY

BALANCE SHEET
31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	128,716	-	128,716	128,790
CURRENT ASSETS					
Stocks	6	300	-	300	300
Debtors	7	7,574	-	7,574	9,698
Cash at bank and in hand		25,793	-	25,793	51,766
		<u>33,667</u>	<u>-</u>	<u>33,667</u>	<u>61,764</u>
CREDITORS					
Amounts falling due within one year	8	(3,489)	-	(3,489)	(11,851)
		<u>30,178</u>	<u>-</u>	<u>30,178</u>	<u>49,913</u>
NET CURRENT ASSETS					
		<u>158,894</u>	<u>-</u>	<u>158,894</u>	<u>178,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>158,894</u>	<u>-</u>	<u>158,894</u>	<u>178,703</u>
CREDITORS					
Amounts falling due after more than one year	9	(29,640)	-	(29,640)	(32,070)
		<u>129,254</u>	<u>-</u>	<u>129,254</u>	<u>146,633</u>
NET ASSETS					

The notes form part of these financial statements

HALIFAX AMATEUR OPERATIC SOCIETY

BALANCE SHEET - continued
31 December 2024

FUNDS	12		
Unrestricted funds:			
General fund		118,754	128,223
Revaluation reserve		10,500	10,500
		<hr/>	<hr/>
		129,254	138,723
		<hr/>	<hr/>
Restricted funds		-	7,910
		<hr/>	<hr/>
TOTAL FUNDS		129,254	146,633
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 26th October 2025 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 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising	7,503	8,587
Production income	70,863	106,761
Bar profit	3,752	5,717
	<u>82,118</u>	<u>121,065</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	7,457	11,058
Bank interest	155	102
	<u>7,612</u>	<u>11,160</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2024 and 31 December 2024	<u>60,000</u>	<u>69,417</u>	<u>7,855</u>	<u>415</u>	<u>137,687</u>
DEPRECIATION					
At 1 January 2024	-	1,364	7,118	415	8,897
Charge for year	-	-	74	-	74
At 31 December 2024	<u>-</u>	<u>1,364</u>	<u>7,192</u>	<u>415</u>	<u>8,971</u>
NET BOOK VALUE					
At 31 December 2024	<u>60,000</u>	<u>68,053</u>	<u>663</u>	<u>-</u>	<u>128,716</u>
At 31 December 2023	<u>60,000</u>	<u>68,053</u>	<u>737</u>	<u>-</u>	<u>128,790</u>

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

5. TANGIBLE FIXED ASSETS - continued

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.

6. STOCKS

	2024	2023
	£	£
Stock	300	300

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Fundraising	2,000	4,000
Prepayments	5,574	5,698
	<u>7,574</u>	<u>9,698</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 10)	2,429	2,342
Trade creditors	-	4,500
Other creditors	1,060	5,009
	<u>3,489</u>	<u>11,851</u>

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 10)	<u>29,640</u>	<u>32,070</u>

10. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Mortgage	<u>2,429</u>	<u>2,342</u>
Amounts falling between one and two years:		
Mortgage - 1-2 years	<u>2,514</u>	<u>2,427</u>
Amounts falling due between two and five years:		
Mortgage - 2-5 years	<u>8,100</u>	<u>7,818</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage - over 5 years	19,026	21,825

11. SECURED DEBTS

The following secured debts are included within creditors:

	2024	2023
	£	£
Bank loans	<u>32,069</u>	<u>34,412</u>

The bank loan is secured against the property.

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

12. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	128,223	(9,469)	118,754
Revaluation reserve	10,500	-	10,500
	<u>138,723</u>	<u>(9,469)</u>	<u>129,254</u>
Restricted funds			
Calderdale Community Foundation	7,910	(7,910)	-
	<u>146,633</u>	<u>(17,379)</u>	<u>129,254</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,285	(116,754)	(9,469)
Restricted funds			
Calderdale Community Foundation	-	(7,910)	(7,910)
	<u>107,285</u>	<u>(124,664)</u>	<u>(17,379)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
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>
Restricted funds			
Calderdale Community Foundation	-	7,910	7,910
	<u>126,460</u>	<u>20,173</u>	<u>146,633</u>

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,610	(129,347)	12,263
Restricted funds			
Calderdale Community Foundation	9,960	(2,050)	7,910
TOTAL FUNDS	<u>151,570</u>	<u>(131,397)</u>	<u>20,173</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 2024.

HALIFAX AMATEUR OPERATIC SOCIETY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,273	4,567
Gift aid	7,185	1,000
Membership subscriptions	4,097	3,818
	<hr/>	<hr/>
	13,555	9,385
Other trading activities		
Fundraising	7,503	8,587
Production income	70,863	106,761
Bar profit	3,752	5,717
	<hr/>	<hr/>
	82,118	121,065
Investment income		
Rents received	7,457	11,058
Bank interest	155	102
	<hr/>	<hr/>
	7,612	11,160
Charitable activities		
Grants	4,000	9,960
	<hr/>	<hr/>
Total incoming resources	107,285	151,570
EXPENDITURE		
Other trading activities		
Production costs	42,917	42,948
Production costs - wardrobe and props	6,683	4,455
Production costs - sound	18,613	30,335
Production costs - royalties and venue	23,766	29,754
Production costs - advertising and printing	630	1,974
100 club	830	495
Rates and water	857	768
Insurance	3,518	3,269
Light and heat	9,673	7,942
Telephone	551	523
Maintenance and cleaning	10,943	2,087
Carried forward	118,981	124,550

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 2024

	2024	2023
	£	£
Other trading activities		
Brought forward	118,981	124,550
Administration expenses	835	1,650
Rent	2,080	2,412
Depreciation of fixtures and fittings	74	82
Bank charges	92	100
Bank loan interest	1,184	1,265
Card machine costs	360	360
	<hr/>	<hr/>
	123,606	130,419
 Support costs		
 Governance costs		
Independent examination fees	1,058	978
	<hr/>	<hr/>
Total resources expended	124,664	131,397
	<hr/>	<hr/>
Net (expenditure)/income	<u>(17,379)</u>	<u>20,173</u>

This page does not form part of the statutory financial statements