REGISTERED CHARITY NUMBER: 513219

# REPORT OF THE TRUSTEES AND

# UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

# FOR

# HALIFAX AMATEUR OPERATIC SOCIETY

SMH Sheards
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 2025


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# REPORT OF THE TRUSTEES
**for the year ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 another successful year in 2024, we moved into 2025 with an exciting programme of productions and activities planned for our members and the wider Calderdale community. We began the year with the hugely ambitious Jesus Christ Superstar, which provided an exciting challenge for our members and production teams and was very well received by both our membership and audiences. In September, we then produced the much-loved family classic Chitty Chitty Bang Bang at the Victoria Theatre. This was another technically demanding production, requiring significant work across set, props, costumes, lighting and special effects, and provided audiences with a spectacular and entertaining theatrical experience.

Our Junior Society has also continued to go from strength to strength throughout 2025, providing a varied programme of opportunities for younger members to develop their performance skills and confidence. Their programme has included a Spring Concert, the production of Anastasia, and the usual Christmas Concert, allowing our young members to experience a wide range of musical theatre and performance opportunities throughout the year.

The repayment of our mortgage has continued during 2025, while income generated through increased bookings of the Wellington Rooms continues to provide valuable support for the Society and the wider community of Calderdale. We have continued our efforts to raise funds towards the essential maintenance and repair work required to the roof of the Wellington Rooms. Our 100 Club and direct debit membership payments have continued to provide important recurring income, helping us to meet our regular monthly overheads, which continue to be affected by increased operating and energy costs.

We have also continued to develop opportunities for our members and the wider community through workshops and other activities designed to develop skills, encourage participation and provide opportunities for people of all ages and abilities to engage with the performing arts.

## FINANCIAL REVIEW

### Reserves policy
The reserves of the charity at the period end totalled £135,657 (2024 : £129,254).

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

Looking forward to 2026, we have another ambitious and exciting year planned for HAOS, with three main productions providing a varied programme of opportunities for our members. We will begin the year with the high-energy Queen musical We Will Rock You at the Victoria Theatre in April/May, followed by our first fringe-style production, Next to Normal, in July. This production represents an exciting new direction for HAOS, allowing us to explore a different style of theatre and provide our members with the opportunity to perform a more intimate and challenging piece in a unique setting. Our main production programme will then continue in September with The SpongeBob Musical, bringing a colourful, energetic and technically ambitious production to the Victoria Theatre.
Our Junior Society, HATY, will also continue to provide opportunities for young people to develop their confidence, performance skills and experience through musical theatre. In 2026, HATY will produce Hadestown as their main production, providing another exciting opportunity for our younger members to take on a challenging and ambitious production, while continuing HAOS's long-standing commitment to supporting young people through the performing arts.

Alongside our productions, we will continue to develop and improve the Wellington Rooms, ensuring that the building remains a valuable resource for HAOS, our members and the wider community. Our fundraising efforts towards the essential roof repairs will continue, alongside our 100 Club, membership income and other fundraising activities.

We also intend to continue providing workshops, social activities and other opportunities that allow our members and members of the wider community to develop new skills, build confidence and participate in the performing arts. As the Society continues to grow, our aim remains to provide high-quality, accessible musical theatre opportunities while ensuring that HAOS remains financially sustainable and able to serve the Calderdale community for many years to come.

## 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 2025.

### 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**
46 Greenton Avenue
Scholes
Cleckheaton
West Yorkshire
BD19 6DT

## REPORT OF THE TRUSTEES
**for the year ended 31 December 2025**

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**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

**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 21st October 2026 and signed on its behalf by:

G. Cowgill

G Cowgill - Trustee

**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 2025.

**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: 23/10/2026

HALIFAX AMATEUR OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

| | Notes | Unrestricted funds £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 10,725 | - | 10,725 | 13,555 |
| **Charitable activities** | | | | | |
| Productions | | - | - | - | 4,000 |
| Other trading activities | 2 | 82,512 | - | 82,512 | 82,118 |
| Investment income | 3 | 11,821 | - | 11,821 | 7,612 |
| **Total** | | 105,058 | - | 105,058 | 107,285 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 97,549 | - | 97,549 | 123,606 |
| **Charitable activities** | | | | | |
| Support costs | | 1,106 | - | 1,106 | 1,058 |
| **Total** | | 98,655 | - | 98,655 | 124,664 |
| **NET INCOME/(EXPENDITURE)** | | 6,403 | - | 6,403 | (17,379) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 129,254 | - | 129,254 | 146,633 |
| **TOTAL FUNDS CARRIED FORWARD** | | 135,657 | - | 135,657 | 129,254 |

The notes form part of these financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**BALANCE SHEET**
**31 December 2025**

| | Notes | Unrestricted funds £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 5 | 128,650 | - | 128,650 | 128,716 |
| **CURRENT ASSETS** | | | | | |
| Stocks | 6 | 300 | - | 300 | 300 |
| Debtors | 7 | 8,584 | - | 8,584 | 7,574 |
| Cash at bank and in hand | | 28,875 | - | 28,875 | 25,793 |
| | | 37,759 | - | 37,759 | 33,667 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 8 | (3,489) | - | (3,489) | (3,489) |
| **NET CURRENT ASSETS** | | 34,270 | - | 34,270 | 30,178 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 162,920 | - | 162,920 | 158,894 |
| **CREDITORS** | | | | | |
| Amounts falling due after more than one year | | (27,263) | - | (27,263) | (29,640) |
| **NET ASSETS** | | 135,657 | - | 135,657 | 129,254 |
| **FUNDS** | 11 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 125,157 | 118,754 |
| Revaluation reserve | | | | 10,500 | 10,500 |
| | | | | 135,657 | 129,254 |
| **TOTAL FUNDS** | | | | 135,657 | 129,254 |

The financial statements were approved by the Board of Trustees and authorised for issue on 21st October 2026 ..... and were signed on its behalf by:

N Smith

N Smith - Trustee

G Cowgill

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.


continued...

## 2. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Fundraising | 6,536 | 7,503 |
| Production income | 70,177 | 70,863 |
| Bar profit | 5,799 | 3,752 |
| | 82,512 | 82,118 |

## 3. INVESTMENT INCOME

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Rents received | 11,646 | 7,457 |
| Bank interest | 175 | 155 |
| | 11,821 | 7,612 |

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

## 5. TANGIBLE FIXED ASSETS

| | Freehold property | Improvements to property | Fixtures and fittings | Computer equipment | Totals |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **COST** | | | | | |
| At 1 January 2025 and 31 December 2025 | 60,000 | 69,417 | 7,855 | 415 | 137,687 |
| **DEPRECIATION** | | | | | |
| At 1 January 2025 | - | 1,364 | 7,192 | 415 | 8,971 |
| Charge for year | - | - | 66 | - | 66 |
| At 31 December 2025 | - | 1,364 | 7,258 | 415 | 9,037 |
| **NET BOOK VALUE** | | | | | |
| At 31 December 2025 | 60,000 | 68,053 | 597 | - | 128,650 |
| At 31 December 2024 | 60,000 | 68,053 | 663 | - | 128,716 |

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.



continued...

## 6. STOCKS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Stock | 300 | 300 |

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Fundraising | 3,000 | 2,000 |
| Prepayments | 5,584 | 5,574 |
| | 8,584 | 7,574 |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans and overdrafts (see note 9) | 2,380 | 2,429 |
| Other creditors | 1,109 | 1,060 |
| | 3,489 | 3,489 |

## 9. LOANS

An analysis of the maturity of loans is given below:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Mortgage | 2,380 | 2,429 |
| Amounts falling between one and two years: | | |
| Mortgage - 1-2 years | 2,600 | 2,514 |
| Amounts falling due between two and five years: | | |
| Mortgage - 2-5 years | 8,377 | 8,100 |
| Amounts falling due in more than five years: | | |
| Repayable by instalments: | | |
| Mortgage - over 5 years | 16,286 | 19,026 |



continued...

## 10. SECURED DEBTS

The following secured debts are included within creditors:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans | 29,643 | 32,069 |

The bank loan is secured against the property.

## 11. MOVEMENT IN FUNDS

| | At 1.1.25 | Net movement in funds | At 31.12.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 118,754 | 6,403 | 125,157 |
| Revaluation reserve | 10,500 | - | 10,500 |
| | 129,254 | 6,403 | 135,657 |
| **TOTAL FUNDS** | 129,254 | 6,403 | 135,657 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 105,058 | (98,655) | 6,403 |
| **TOTAL FUNDS** | 105,058 | (98,655) | 6,403 |

**Comparatives for movement in funds**

| | At 1.1.24 | Net movement in funds | At 31.12.24 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | 138,723 | (9,469) | 129,254 |
| **Restricted fund** | | | |
| Calderdale Community Foundation | 7,910 | (7,910) | - |
| **TOTAL FUNDS** | 146,633 | (17,379) | 129,254 |



continued...

## 11. 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** | 107,285 | (116,754) | (9,469) |
| **Restricted fund** | | | |
| Calderdale Community Foundation | - | (7,910) | (7,910) |
| **TOTAL FUNDS** | 107,285 | (124,664) | (17,379) |

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.

## 12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
**for the year ended 31 December 2025**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 5,599 | 2,273 |
| Gift aid | 1,000 | 7,185 |
| Membership subscriptions | 4,126 | 4,097 |
| | 10,725 | 13,555 |
| **Other trading activities** | | |
| Fundraising | 6,536 | 7,503 |
| Production income | 70,177 | 70,863 |
| Bar profit | 5,799 | 3,752 |
| | 82,512 | 82,118 |
| **Investment income** | | |
| Rents received | 11,646 | 7,457 |
| Bank interest | 175 | 155 |
| | 11,821 | 7,612 |
| **Charitable activities** | | |
| Grants | - | 4,000 |
| **Total incoming resources** | 105,058 | 107,285 |
| **EXPENDITURE** | | |
| **Other trading activities** | | |
| Production costs | 36,549 | 42,917 |
| Production costs - wardrobe and props | 5,115 | 6,683 |
| Production costs - sound | 11,803 | 18,613 |
| Production costs - royalties and venue | 18,383 | 23,766 |
| Production costs - advertising and printing | 2,181 | 630 |
| 100 club | 660 | 830 |
| Rates and water | 1,288 | 857 |
| Insurance | 4,070 | 3,518 |
| Light and heat | 9,935 | 9,673 |
| Telephone | 591 | 551 |
| Maintenance and cleaning | 1,866 | 10,943 |
| Administration expenses | 846 | 835 |
| Rent | 2,560 | 2,080 |
| Depreciation of fixtures and fittings | 66 | 74 |
| Bank charges | 100 | 92 |
| Bank loan interest | 1,099 | 1,184 |
| Carried forward | 97,112 | 123,246 |

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
**for the year ended 31 December 2025**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **Other trading activities** | | |
| Brought forward | 97,112 | 123,246 |
| Card machine costs | 437 | 360 |
| | 97,549 | 123,606 |
| **Support costs** | | |
| **Governance costs** | | |
| Independent examination fees | 1,106 | 1,058 |
| Total resources expended | 98,655 | 124,664 |
| **Net income/(expenditure)** | 6,403 | (17,379) |

This page does not form part of the statutory financial statements