

CHAIRMAN'S REPORT FOR THE YEAR ENDING 31st DEC 2023 .

Good afternoon ladies and gentlemen, and welcome to this the 132nd annual general meeting of the North Staffordshire Operatic Society Ltd.

Also known as North Staffordshire Musical Theatre.

With Christmas 2022 behind us we kicked back into rehearsals for our spring production Kinky Boots. The production teams put the cast through their paces after a 3 week festive break and on the whole most of the cast had retained the basics of the show as blocked back in November 2022. Over the months of January and February, Gemma, our dance captain, supported by Sharon, assistant to the director, went over routines again and again to get the cast to performance standard.

The production - directed and choreographed by Martyn Knight, and joined by James Wooliscroft, musical director - was a huge success, with the very talented company and backstage teams being rewarded each evening with laughter, applause, standing ovations and cries for more from the audience.

I would like to take this opportunity to personally offer thanks to Martyn,,James, Sharon,Gemma and Margaret Noyce and our wonderful company of talented performers led by Matthew Turner as Charlie and Gareth Ridge as the sensational Lola accompanied by his backup troupe of drag dancers the "angels' ' .

The enthusiasm, energy and fun shown by all made this production a smash with all who viewed it.

In September, we held our auditions for 'Sister Act the musical'.

Again Martyn Knight joins us as director, and this time Laura Foxcroft takes the baton as musical director, Laura is no stranger to the amateur scene as she frequently acts as musical director for Stafford Operatic Society and Musical Youth Theatre, Stafford.

With the show now just over a week away, I can safely say that you're in for another fabulous production. The cast we put together back in the autumn have worked hard with the production team, and are keen to bring out the fun and humor of this fabulous feel good musical.. With tickets still available for most performances I urge you to push ticket sales to ensure we play to full houses and help make the production a financial hit giving the company the audience they truly deserve.

I again have to thank the team at our workshop - Alan Brian, Ian Wilson, Alan Hulme, Ray Vernon - for their continued support with set design, painting and construction, and to Ann Heycock and Margaret Noyce for the reorganization of the costume hire dept which is now complete.

Also I thank our refreshment team who look after us so well at weekly rehearsals,

Whilst your committee attempts to keep costs to a minimum, we are faced with ever increasing production costs making it very difficult to cover the outlay of a show at the Rep with its 235 seats.

The only way we can come anywhere near breaking even is if every seat at every performance is sold at full ticket price.

Again your committee has done a phenomenal job in the running of the society, and I thank them and the two co-opted members and their teams for their support over the last twelve months.

At this AGM, two members of our committee end their 2 year service but both offer themselves for re-election along with 2 additional nominations.

At last year's AGM we welcomed new members to our committee. New faces with new ideas will support the established others and help keep us on top of the game, but unfortunately at this AGM no brand new names have come forward.

We need new members to take us forward and secure our future.

And now some sad news:

I report the deaths of past and present members and society friends, We were all saddened by the passing of Margaret Byrne, Bill Tabinor, Paula Jones, Lyndsey Kenneral ,Ken Williams,and Jonathan Ferneyhough

and at the beginning of this year Geoff Rigby.

all who brought their special talents and support to the society. We remember them all with fond affection,and send the society's condolences to their family and friends.

I would also like to send on behalf of the society best wishes to John and Val Barker, John and Kath Lee, Alan Hulme, Alan Brian,Gill Plant, Wyn Mason,Joy and Brian Rawlins, Pauline Machin and Pat Marshall

and all members who have or are still suffer ill health or recovering from recent operations.

I would like to thank our accountant David Nicoll who unfortunately can't join us today.

You will see on the balance sheet the society year end shows a very healthy surplus of £106K a very good place for the society to be but one that could be lost very easily without tight management.

North Staffordshire Musical Theatre will continue to present new and exciting productions at the same time as protecting the society's finances,

Our spring 2025 production will be Stephen Sondheim's “ Into the Woods”

a different type of show than of late and one that will challenge both the production team and cast members.

Exciting times to come in autumn 2024 and spring of 2025.

But first let's look forward to Sister Act the Musical and keep your eye open for a new project soon to be released by the society.

As chairman of this wonderful society I am happy to report it stands by the proud statement :- “Theatre at its best”.

Thank you for your attendance today.

Peter Morris

Chairman & Business Manager.

North Staffs Operatic Society Ltd

Charity No. 1118404

Company No. 05904833

Trustees' Report and Unaudited Accounts

31 December 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05904833

Charity No. 1118404

Principal Office

41 Ramage Grove

Lightwood

Stoke-on-Trent

Staffordshire

ST3 4QZ

Registered Office

41 Ramage Grove

Lightwood

Stoke-on-Trent

Staffordshire

ST3 4QZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Brian

M. Jones

S.F. Lawton

P. Morris

R. Shepherd

V.E. Waddell

Company Secretary

S.F. Lawton

Key Management Personnel

Chair

P Morris

President

M Jones

Secretary

S Lawton

Treasurer

G Brian

Marketing Director

R Shepherd

Accountants

Dingle Lane

Dingle Lane Farm

Dingle Lane
Hilderstone
Stone
ST15 8SG

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion of musicals, concerts, and other social activities

The main activities undertaken in relation to those purposes is the preparation and presentation of musical theatre productions.

During 2023, the Charity's main activity was a production of Kinky Boots. Looking forward, the Charity has continued to work on preparatory activities which will enable it to deliver a new production of Sister Act in 2024, and Into the Woods in 2025. The Trustees confirm that they have given due consideration to the Charity Commission's guidance on the public benefit requirement.

ACHIEVEMENTS AND PERFORMANCE

The Charity is pleased to have resumed its purpose, which was of additional importance given the social deprivations and mental health impacts exposed by the lockdown on public gatherings.

FINANCIAL REVIEW

The principal funding for our activities continues to be the sale of tickets, programmes, and advertising for our major productions.

PLANS FOR FUTURE PERIODS

For 2024, the Charity intends to make a presentation of Sister Act. A production of Into the Woods is in preparation for 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is managed under its Articles of Association.

Members' meetings are held each year, and potential new Trustees are actively encouraged to become involved with the organisation and the management of the Charity.

None of the Trustees or Directors receive remuneration for their roles in the Charity.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Morris
Trustee
18 February 2024

Independent Examiner's Report to the trustees of North Staffs Operatic Society Ltd

I report to the charity trustees on my examination of the financial statements of North Staffs Operatic Society Ltd for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

David Nicoll BA(Hons)

Dingle Lane

Dingle Lane Farm

Dingle Lane

Hilderstone

Stone

ST15 8SG

18 February 2024

North Staffs Operatic Society Ltd
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	2,296	-	2,296	564
Charitable activities	5	31,423	-	31,423	27,418
Other trading activities	6	7,602	-	7,602	17,008
Investments	7	-	31	31	3
Total		41,321	31	41,352	44,993
Expenditure on:					
Raising funds	8	361	-	361	-
Charitable activities	9	32,646	-	32,646	31,630
Other	10	7,451	-	7,451	16,073
Total		40,458	-	40,458	47,703
Net gains on investments		-	-	-	-
Net income/(expenditure)	11	863	31	894	(2,710)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		863	31	894	(2,710)
Other gains and losses					
Net movement in funds		863	31	894	(2,710)
Reconciliation of funds:					
Total funds brought forward		106,546	2,101	108,647	111,357
Total funds carried forward		107,409	2,132	109,541	108,647

North Staffs Operatic Society Ltd
Summary Income and Expenditure Account
for the year ended 31 December 2023

	2023 £	2022 £
Income	41,321	44,990
Interest and investment income	31	3
Gross income for the year	<u>41,352</u>	<u>44,993</u>
Expenditure	40,046	47,335
Depreciation and charges for impairment of fixed assets	412	368
Total expenditure for the year	<u>40,458</u>	<u>47,703</u>
Net income/(expenditure) before tax for the year	894	(2,710)
Net income /(expenditure)for the year	<u><u>894</u></u>	<u><u>(2,710)</u></u>

North Staffs Operatic Society Ltd

Balance Sheet

at 31 December 2023

Company No. 05904833	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	13	811	1,102
		<u>811</u>	<u>1,102</u>
Current assets			
Debtors	14	2,313	574
Cash at bank and in hand		106,817	107,386
		<u>109,130</u>	<u>107,960</u>
Creditors: Amount falling due within one year	15	(400)	(415)
Net current assets		<u>108,730</u>	<u>107,545</u>
Total assets less current liabilities		<u>109,541</u>	<u>108,647</u>
Net assets excluding pension asset or liability		<u>109,541</u>	<u>108,647</u>
Total net assets		<u>109,541</u>	<u>108,647</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		2,132	2,101
		<u>2,132</u>	<u>2,101</u>
Unrestricted funds	16		
Designated funds		107,409	106,546
		<u>107,409</u>	<u>106,546</u>
Reserves	16		
Total funds		<u>109,541</u>	<u>108,647</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 February 2024

And signed on its behalf by:

P. Morris

Trustee

18 February 2024

North Staffs Operatic Society Ltd
Statement of Cash flows
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	894	(2,710)
Adjustments for:		
Depreciation of property, plant and equipment	412	368
Dividends, interest and rents from investments	(31)	(3)
(Increase)/Decrease in trade and other receivables	(1,739)	155
Decrease in trade and other payables	(15)	(433)
Net cash used in operating activities	<u>(479)</u>	<u>(2,623)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(121)	(1,470)
Dividends, interest and rents from investments	31	3
Net cash used in investing activities	<u>(90)</u>	<u>(1,467)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(569)	(4,090)
Cash and cash equivalents at the beginning of the year	107,386	111,476
Cash and cash equivalents at the end of the year	<u>106,817</u>	<u>107,386</u>
Components of cash and cash equivalents		
Cash and bank balances	106,817	107,386
	<u>106,817</u>	<u>107,386</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Plant and Machinery	20% straight line
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	564	-	564
Charitable activities	27,418	-	27,418
Other trading activities	17,008	-	17,008
Investments	-	3	3
Total	44,990	3	44,993
Expenditure on:			
Charitable activities	31,630	-	31,630
Other	16,073	-	16,073
Total	47,703	-	47,703
Net income	(2,713)	3	(2,710)
Net income before other gains/(losses)	(2,713)	3	(2,710)
Other gains and losses:			
Net movement in funds	(2,713)	3	(2,710)
Reconciliation of funds:			
Total funds brought forward	109,259	2,098	111,357
Total funds carried forward	106,546	2,101	108,647

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	2,296	2,296	564
	2,296	2,296	564

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Priscilla, Queen of the Desert	-	-	23,763
Kinky Boots	28,934	28,934	3,655
Sister Act	2,489	2,489	-
	<u>31,423</u>	<u>31,423</u>	<u>27,418</u>

6 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
General Income	7,375	7,375	16,807
Lotto	227	227	201
	<u>7,602</u>	<u>7,602</u>	<u>17,008</u>

7 Income from investments

	Restricted	Total 2023	Total 2022
	£	£	£
Bank Interest	31	31	3
	<u>31</u>	<u>31</u>	<u>3</u>

8 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	361	361	-
	<u>361</u>	<u>361</u>	<u>-</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Priscilla, Queen of the Desert	-	-	28,124
Kinky Boots	30,059	30,059	3,006
Sister Act	2,587	2,587	500
<i>Governance costs</i>			
	<u>32,646</u>	<u>32,646</u>	<u>31,630</u>

10 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	1,574	1,574	6,462
Motor and travel costs	-	-	90
Premises costs	3,219	3,219	3,898
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	412	412	368
General administrative costs	1,618	1,618	4,442
Legal and professional costs	628	628	813
	<u>7,451</u>	<u>7,451</u>	<u>16,073</u>

11 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	412	368
Independent Examiner's fee	400	-

12 Staff costs

	2023	2022
Salaries and wages	-	200
	<u>-</u>	<u>200</u>

No employee received emoluments in excess of £60,000. All trustees are unpaid.

Remuneration is generally only provided to Music Directors and Show Directors where they are brought in from outside the Charity.

13 Tangible fixed assets

	Plant and Machinery	Total
	£	£
Cost or revaluation		
At 1 January 2023	4,554	4,554
Additions	121	121
At 31 December 2023	<u>4,675</u>	<u>4,675</u>
Depreciation and impairment		
At 1 January 2023	3,452	3,452
Depreciation charge for the year	412	412
At 31 December 2023	<u>3,864</u>	<u>3,864</u>
Net book values		
At 31 December 2023	<u>811</u>	<u>811</u>
At 31 December 2022	<u>1,102</u>	<u>1,102</u>

14 Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,313	574
	<u>2,313</u>	<u>574</u>

15 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	400	415
	<u>400</u>	<u>415</u>

16 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2023 £
Restricted funds:					
Restricted income funds:					
Dorothy Lawton Fund	2,101	31	-	-	2,132
<i>Total</i>	<u>2,101</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>2,132</u>
Unrestricted funds:					
Designated funds:					
General Fund	93,138	6,999	(6,178)	(5,877)	88,082
Social Fund	19,136	2,899	(1,634)	-	20,401
Priscilla, Queen of the Desert	(5,877)	-	-	5,877	-
Kinky Boots	649	28,934	(30,059)	-	(476)
Sister Act	(500)	2,489	(2,587)	-	(598)
<i>Total</i>	<u>106,546</u>	<u>41,321</u>	<u>(40,458)</u>	<u>-</u>	<u>107,409</u>
 Total funds	 <u>108,647</u>	 <u>41,352</u>	 <u>(40,458)</u>	 <u>-</u>	 <u>109,541</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Dorothy Lawton Fund

Designated funds:

General Fund for the management of the general unrestricted funds of the Charity.

Social Fund for the management of the Charity's social and community activities.

Priscilla, Queen of the Desert for the management of the financial performance of each individual major production. At the end of each show's reporting period the funds are returned to the General Account.

Kinky Boots for the management of the financial performance of each individual major production. At the end of each show's reporting period the funds are returned to the General Account.

Sister Act for the management of the financial performance of each individual major production. At the end of each show's reporting period the funds are returned to the General Account.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	811	-	811
Net current assets	106,598	2,132	108,730
	<u>107,409</u>	<u>2,132</u>	<u>109,541</u>

18 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	107,386	(569)	106,817
	<u>107,386</u>	<u>(569)</u>	<u>106,817</u>
Net debt	<u>107,386</u>	<u>(569)</u>	<u>106,817</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

North Staffs Operatic Society Ltd
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	2,296	-	2,296	564
	<u>2,296</u>	<u>-</u>	<u>2,296</u>	<u>564</u>
Charitable activities				
Priscilla, Queen of the Desert	-	-	-	23,763
Kinky Boots	28,934	-	28,934	3,655
Sister Act	2,489	-	2,489	-
	<u>31,423</u>	<u>-</u>	<u>31,423</u>	<u>27,418</u>
Other trading activities				
General Income	7,375	-	7,375	16,807
Lotto	227	-	227	201
	<u>7,602</u>	<u>-</u>	<u>7,602</u>	<u>17,008</u>
Investments				
Bank Interest	-	31	31	3
	<u>-</u>	<u>31</u>	<u>31</u>	<u>3</u>
Total income and endowments	41,321	31	41,352	44,993
Expenditure on:				
Costs of generating donations and legacies				
Donations	361	-	361	-
	<u>361</u>	<u>-</u>	<u>361</u>	<u>-</u>
Total of expenditure on raising funds	361	-	361	-
Charitable activities				
Priscilla, Queen of the Desert	-	-	-	28,124
Kinky Boots	30,059	-	30,059	3,006
Sister Act	2,587	-	2,587	500
	<u>32,646</u>	<u>-</u>	<u>32,646</u>	<u>31,630</u>
Total of expenditure on charitable activities	32,646	-	32,646	31,630
Employee costs				
Salaries/wages	-	-	-	200
Staff welfare	1,574	-	1,574	6,262
	<u>1,574</u>	<u>-</u>	<u>1,574</u>	<u>6,462</u>
Vehicles - Leasing and hire costs	-	-	-	90
	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>
Premises costs				
Rent	1,969	-	1,969	2,625

North Staffs Operatic Society Ltd
Detailed Statement of Financial Activities

Rates	701	-	701	1,178
Premises cleaning	492	-	492	25
Premises repairs and maintenance	57	-	57	70
	<u>3,219</u>	<u>-</u>	<u>3,219</u>	<u>3,898</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and Machinery	412	-	412	368
Bank charges	73	-	73	137
Equipment expensed	808	-	808	-
General insurances	608	-	608	1,246
Information and publications	-	-	-	6
Software, IT support and related costs	-	-	-	440
Stationery and printing	129	-	129	564
Sundry expenses	-	-	-	1,999
Telephone, fax and broadband	-	-	-	50
	<u>2,030</u>	<u>-</u>	<u>2,030</u>	<u>4,810</u>
Legal and professional costs				
Audit/Independent examination fees	400	-	400	400
Other legal and professional costs	228	-	228	413
	<u>628</u>	<u>-</u>	<u>628</u>	<u>813</u>
Total of expenditure of other costs	<u>7,451</u>	<u>-</u>	<u>7,451</u>	<u>16,073</u>
Total expenditure	40,458	-	40,458	47,703
Net gains on investments	-	-	-	-
Net income/(expenditure)	<u>863</u>	<u>31</u>	<u>894</u>	<u>(2,710)</u>
Net income/(expenditure) before other gains/(losses)	<u>863</u>	<u>31</u>	<u>894</u>	<u>(2,710)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>863</u>	<u>31</u>	<u>894</u>	<u>(2,710)</u>
Reconciliation of funds:				
Total funds brought forward	106,546	2,101	108,647	111,357
Total funds carried forward	<u>107,409</u>	<u>2,132</u>	<u>109,541</u>	<u>108,647</u>

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-					
		NTLR Deficits		-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
	Post 1st April 2017	Trading Losses	-	-	-	-	-	
		NTLR Deficits	-	-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
Sub-totals			-	-	-	-	-	
Trading Losses carried back from later period			-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
	Post 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
Sub-totals			-	-	-	-	-	
			Qualifying Donations					-
			Used Against Total Profits					-
			Charges Surrendered as Group Relief					-
			Group Relief					-
			Group Relief for Carried Forward Losses					-
			Profits Chargeable to Corporation Tax					-

Corporation Tax Payable	Financial	Amount	Rate of tax	
	Year	of Profit	%	Tax
	2022	-		-
	2023	-		-
			Corporation Tax	-
			Marginal relief	-
			Corporation Tax Chargeable	-

Losses Memorandum									
		Pre 1 April 2017				Post 1 April 2017			
		Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward		-	-	-	-	-	-	-	-
Used in this Computation		-	-	-	-	-	-	-	-
Surrendered for Group Relief						-	-	-	-
Current Period		-	-	-	-	-	-	-	-
Surrendered for Group Relief		-	-	-	-	-	-	-	-
Carried back to Earlier Period		-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]		N							
Carried Forward Losses After Reliefs Taken		-	-	-	-	-	-	-	-
Company in a group? [Y/N]		N							

Marginal Relief Calculation											
Financial years beginning 1 April		Associated Companies									
2022		-	n/a	-	n/a	x	<div>n/an/a</div>	x	n/a	=	n/a
2023		-	n/a	-	n/a	x	<div>n/an/a</div>	x	n/a	=	n/a
Distributions Received to be Included with Profits			-								
Total Marginal Relief										=	n/a

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	<u>-</u>	<u>-</u>	<u>-</u>
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2023) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	North Staffs Operatic Society Ltd	
2	Company registration number	05904833	
3	Tax reference	1943018750	
4	Type of company	8	

Northern Ireland

Put an 'X' in the appropriate box(es) below					
5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/01/2023		31/12/2023
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
	Transfer Pricing	<input type="checkbox"/>	
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input checked="" type="checkbox"/>	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports – <i>form CT600M</i>	<input type="checkbox"/>
144	Residential property developer tax - <i>form CT600N</i>	<input type="checkbox"/>

Tax calculation

Turnover

145	Total turnover from trade	<input type="text"/>	-
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>	

Income

155	Trading profits	<input type="text"/>	-
160	Trading losses brought forward set against trading profits	<input type="text"/>	-
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text"/>	-
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text"/>	-
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>	

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Associated companies in the first financial year	<input type="text"/>
328	Associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company claims to be charged at the small companies' rate on any part of its profits or is claiming marginal rate relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - *total of boxes 345, 360, 375, 395, 410 and 425*

430

-

Marginal relief

435

-

Corporation Tax chargeable - *box 430 minus box 435*

440

Reliefs and deductions in terms of tax

445 Community Investment Relief

-

450 Double Taxation Relief

-

455 Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim

460 Put an 'X' in box 460 if box 450 includes any amount carried back from a later period

465 Advance Corporation Tax

-

470 Total reliefs and deduction in terms of tax - *total of boxes 445, 450 & 465*

-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471 Coronavirus Job Retention Scheme (CJRS) received

-

472 CJRS entitlement

-

473 CJRS overpayment already assessed or voluntary disclosed

-

474 Other coronavirus overpayments

-

Energy profits levy

986 Energy (Oil and Gas) profits levy (EOGPL) amounts liable

-

Calculation of tax outstanding or overpaid

475 Net Corporation Tax liability – box 440 minus box 470

-

480 Tax payable on loans and arrangements to participators

-

485 Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A

490 Controlled Foreign Companies (CFC) tax payable

-

495 Bank levy payable

-

496 Bank surcharge payable

-

Calculation of tax outstanding or overpaid - continued

497	Residential property developer tax (RPDT) payable	-
500	CFC tax, bank levy and bank surcharge payable - <i>total of box 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-

Tax reconciliation - continued

580	Capital allowances first-year tax credit payable - <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	<input type="text"/> -
585	Ring fence Corporation Tax included	<input type="text"/> -
586	NI Corporation Tax included	<input type="text"/> -
590	Ring fence supplementary charge included	<input type="text"/> -
595	Tax already paid (and not already repaid)	<input type="text"/> -
600	Tax outstanding - <i>box 525 minus boxes 545, 560, 565 and 595</i>	<input type="text"/> -
605	Tax overpaid including surplus or payable credits - <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	<input type="text"/> -
610	Group tax refunds surrendered to this company	<input type="text"/> -
615	Research and Development expenditure credits surrendered to this company	<input type="text"/> -

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods	<input type="text"/>	617	Yes – services	<input type="text"/>	618	No – neither	<input type="text"/>
-----	-------------	----------------------	-----	----------------	----------------------	-----	--------------	----------------------

Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text"/> -
625	Number of 51% group companies	<input type="text"/> -
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
635	is within a group payments arrangement for the period	<input type="text"/>
640	has written down or sold intangible assets	<input type="text"/>
645	has made cross-border royalty payments	<input type="text"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text"/> -

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME R&D relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creative enhanced expenditure	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
-----	--------------------------------------	--------------------------------

Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> or less.
-----	--

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creative tax credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
-----	---	--------------------------------

Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	<input type="checkbox"/>
or		
will follow	910	<input type="checkbox"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
-----	--	--------------------------------

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)
	<input type="text"/>
950	of (enter company name)
	<input type="text"/>
955	authorise (enter name)
	<input type="text"/>
960	of address (enter address)
	<input type="text"/>
	Postcode
965	Nominee reference
	<input type="text"/>
	to receive payment on company's behalf
970	Name
	<input type="text"/>

Declaration

I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975

Name

G BRIAN

980

Date DD/MM/YYYY

28/02/2024

985

Status

DIRECTOR & TREASURER

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	North Staffs Operatic Society Ltd
E2	Tax reference	1943018750
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/01/2023
E4	to DD/MM/YYYY	31/12/2023

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1118404
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	G BRIAN
Status	E35	DIRECTOR & TREASURER
Date DD/MM/YYYY	E40	28/02/2024

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 41,321
Investment income - exclude any amounts included on form CT600	E55 31
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 41,352

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 33,007
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100
All general administration/governance costs	E105 7,451
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 40,458

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value="-"/>	E135 <input type="text" value="811"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="109,130"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>

Corporation Tax Return for Period 01/01/2023 to 31/12/2023 for North Staffs Operatic Society Ltd

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule		
Corporation tax due after deduction of any income tax		0.00
Tax credits		0.00
Tax already paid		0.00
Tax outstanding		0.00
Normal payment date (non-quarterly payer)		
Balancing payment	01 October 2024	

North Staffs Operatic Society Ltd

Charity No. 1118404

Company No. 05904833

Trustees' Report and Unaudited Accounts

31 December 2023

	Pages
Trustees' Annual Report	2 to 3
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Summary Income and Expenditure Account	6
Balance Sheet	7 to 8
Notes to the Accounts	9 to 17
Detailed Statement of Financial Activities	18 to 19

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05904833

Charity No. 1118404

Principal Office

41 Ramage Grove

Lightwood

Stoke-on-Trent

Staffordshire

ST3 4QZ

Registered Office

41 Ramage Grove

Lightwood

Stoke-on-Trent

Staffordshire

ST3 4QZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G. Brian

M. Jones

S.F. Lawton

P. Morris

R. Shepherd

V.E. Waddell

Company Secretary

S.F. Lawton

Key Management Personnel

Chair

P Morris

President

M Jones

Secretary

S Lawton

Treasurer

G Brian

Marketing Director

R Shepherd

Accountants

Dingle Lane

Dingle Lane Farm

Dingle Lane
Hilderstone
Stone
ST15 8SG

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the promotion of musicals, concerts, and other social activities

The main activities undertaken in relation to those purposes is the preparation and presentation of musical theatre productions.

During 2023, the Charity's main activity was a production of Kinky Boots. Looking forward, the Charity has continued to work on preparatory activities which will enable it to deliver a new production of Sister Act in 2024, and Into the Woods in 2025. The Trustees confirm that they have given due consideration to the Charity Commission's guidance on the public benefit requirement.

ACHIEVEMENTS AND PERFORMANCE

The Charity is pleased to have resumed its purpose, which was of additional importance given the social deprivations and mental health impacts exposed by the lockdown on public gatherings.

FINANCIAL REVIEW

The principal funding for our activities continues to be the sale of tickets, programmes, and advertising for our major productions.

PLANS FOR FUTURE PERIODS

For 2024, the Charity intends to make a presentation of Sister Act. A production of Into the Woods is in preparation for 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is managed under its Articles of Association.

Members' meetings are held each year, and potential new Trustees are actively encouraged to become involved with the organisation and the management of the Charity.

None of the Trustees or Directors receive remuneration for their roles in the Charity.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

P. Morris
Trustee
18 February 2024

Independent Examiner's Report to the trustees of North Staffs Operatic Society Ltd

I report to the charity trustees on my examination of the financial statements of North Staffs Operatic Society Ltd for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

David Nicoll BA(Hons)

Dingle Lane

Dingle Lane Farm

Dingle Lane

Hilderstone

Stone

ST15 8SG

18 February 2024

North Staffs Operatic Society Ltd
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	4	2,296	-	2,296	564
Charitable activities	5	31,423	-	31,423	27,418
Other trading activities	6	7,602	-	7,602	17,008
Investments	7	-	31	31	3
Total		41,321	31	41,352	44,993
Expenditure on:					
Raising funds	8	361	-	361	-
Charitable activities	9	32,646	-	32,646	31,630
Other	10	7,451	-	7,451	16,073
Total		40,458	-	40,458	47,703
Net gains on investments		-	-	-	-
Net income/(expenditure)	11	863	31	894	(2,710)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		863	31	894	(2,710)
Other gains and losses					
Net movement in funds		863	31	894	(2,710)
Reconciliation of funds:					
Total funds brought forward		106,546	2,101	108,647	111,357
Total funds carried forward		107,409	2,132	109,541	108,647

North Staffs Operatic Society Ltd
Summary Income and Expenditure Account
for the year ended 31 December 2023

	2023 £	2022 £
Income	41,321	44,990
Interest and investment income	31	3
Gross income for the year	<u>41,352</u>	<u>44,993</u>
Expenditure	40,046	47,335
Depreciation and charges for impairment of fixed assets	412	368
Total expenditure for the year	<u>40,458</u>	<u>47,703</u>
Net income/(expenditure) before tax for the year	894	(2,710)
Net income /(expenditure)for the year	<u><u>894</u></u>	<u><u>(2,710)</u></u>

North Staffs Operatic Society Ltd

Balance Sheet

at 31 December 2023

Company No. 05904833	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	13	811	1,102
		<u>811</u>	<u>1,102</u>
Current assets			
Debtors	14	2,313	574
Cash at bank and in hand		106,817	107,386
		<u>109,130</u>	<u>107,960</u>
Creditors: Amount falling due within one year	15	(400)	(415)
Net current assets		<u>108,730</u>	<u>107,545</u>
Total assets less current liabilities		<u>109,541</u>	<u>108,647</u>
Net assets excluding pension asset or liability		<u>109,541</u>	<u>108,647</u>
Total net assets		<u><u>109,541</u></u>	<u><u>108,647</u></u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		2,132	2,101
		<u>2,132</u>	<u>2,101</u>
Unrestricted funds	16		
Designated funds		107,409	106,546
		<u>107,409</u>	<u>106,546</u>
Reserves	16		
Total funds		<u><u>109,541</u></u>	<u><u>108,647</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 February 2024

And signed on its behalf by:

P. Morris

Trustee

18 February 2024

North Staffs Operatic Society Ltd
Statement of Cash flows
for the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	894	(2,710)
Adjustments for:		
Depreciation of property, plant and equipment	412	368
Dividends, interest and rents from investments	(31)	(3)
(Increase)/Decrease in trade and other receivables	(1,739)	155
Decrease in trade and other payables	(15)	(433)
Net cash used in operating activities	<u>(479)</u>	<u>(2,623)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(121)	(1,470)
Dividends, interest and rents from investments	31	3
Net cash used in investing activities	<u>(90)</u>	<u>(1,467)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(569)	(4,090)
Cash and cash equivalents at the beginning of the year	107,386	111,476
Cash and cash equivalents at the end of the year	<u>106,817</u>	<u>107,386</u>
Components of cash and cash equivalents		
Cash and bank balances	106,817	107,386
	<u>106,817</u>	<u>107,386</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Plant and Machinery	20% straight line
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	564	-	564
Charitable activities	27,418	-	27,418
Other trading activities	17,008	-	17,008
Investments	-	3	3
Total	44,990	3	44,993
Expenditure on:			
Charitable activities	31,630	-	31,630
Other	16,073	-	16,073
Total	47,703	-	47,703
Net income	(2,713)	3	(2,710)
Net income before other gains/(losses)	(2,713)	3	(2,710)
Other gains and losses:			
Net movement in funds	(2,713)	3	(2,710)
Reconciliation of funds:			
Total funds brought forward	109,259	2,098	111,357
Total funds carried forward	106,546	2,101	108,647

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Donations	2,296	2,296	564
	2,296	2,296	564

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Priscilla, Queen of the Desert	-	-	23,763
Kinky Boots	28,934	28,934	3,655
Sister Act	2,489	2,489	-
	<u>31,423</u>	<u>31,423</u>	<u>27,418</u>

6 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
General Income	7,375	7,375	16,807
Lotto	227	227	201
	<u>7,602</u>	<u>7,602</u>	<u>17,008</u>

7 Income from investments

	Restricted	Total 2023	Total 2022
	£	£	£
Bank Interest	31	31	3
	<u>31</u>	<u>31</u>	<u>3</u>

8 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	361	361	-
	<u>361</u>	<u>361</u>	<u>-</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Priscilla, Queen of the Desert	-	-	28,124
Kinky Boots	30,059	30,059	3,006
Sister Act	2,587	2,587	500
<i>Governance costs</i>			
	<u>32,646</u>	<u>32,646</u>	<u>31,630</u>

10 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	1,574	1,574	6,462
Motor and travel costs	-	-	90
Premises costs	3,219	3,219	3,898
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	412	412	368
General administrative costs	1,618	1,618	4,442
Legal and professional costs	628	628	813
	<u>7,451</u>	<u>7,451</u>	<u>16,073</u>

11 Net income/(expenditure) before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	412	368
Independent Examiner's fee	400	-

12 Staff costs

	2023	2022
Salaries and wages	-	200
	<u>-</u>	<u>200</u>

No employee received emoluments in excess of £60,000. All trustees are unpaid.

Remuneration is generally only provided to Music Directors and Show Directors where they are brought in from outside the Charity.

13 Tangible fixed assets

	Plant and Machinery	Total
	£	£
Cost or revaluation		
At 1 January 2023	4,554	4,554
Additions	121	121
At 31 December 2023	<u>4,675</u>	<u>4,675</u>
Depreciation and impairment		
At 1 January 2023	3,452	3,452
Depreciation charge for the year	412	412
At 31 December 2023	<u>3,864</u>	<u>3,864</u>
Net book values		
At 31 December 2023	<u>811</u>	<u>811</u>
At 31 December 2022	<u>1,102</u>	<u>1,102</u>

14 Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,313	574
	<u>2,313</u>	<u>574</u>

15 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	400	415
	<u>400</u>	<u>415</u>

16 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2023 £
Restricted funds:					
Restricted income funds:					
Dorothy Lawton Fund	2,101	31	-	-	2,132
<i>Total</i>	<u>2,101</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>2,132</u>
Unrestricted funds:					
Designated funds:					
General Fund	93,138	6,999	(6,178)	(5,877)	88,082
Social Fund	19,136	2,899	(1,634)	-	20,401
Priscilla, Queen of the Desert	(5,877)	-	-	5,877	-
Kinky Boots	649	28,934	(30,059)	-	(476)
Sister Act	(500)	2,489	(2,587)	-	(598)
<i>Total</i>	<u>106,546</u>	<u>41,321</u>	<u>(40,458)</u>	<u>-</u>	<u>107,409</u>
 Total funds	 <u>108,647</u>	 <u>41,352</u>	 <u>(40,458)</u>	 <u>-</u>	 <u>109,541</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Dorothy Lawton Fund

Designated funds:

General Fund for the management of the general unrestricted funds of the Charity.

Social Fund for the management of the Charity's social and community activities.

Priscilla, Queen of the Desert for the management of the financial performance of each individual major production. At the end of each show's reporting period the funds are returned to the General Account.

Kinky Boots for the management of the financial performance of each individual major production. At the end of each show's reporting period the funds are returned to the General Account.

Sister Act for the management of the financial performance of each individual major production. At the end of each show's reporting period the funds are returned to the General Account.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	811	-	811
Net current assets	106,598	2,132	108,730
	<u>107,409</u>	<u>2,132</u>	<u>109,541</u>

18 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	107,386	(569)	106,817
	<u>107,386</u>	<u>(569)</u>	<u>106,817</u>
Net debt	<u>107,386</u>	<u>(569)</u>	<u>106,817</u>

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

North Staffs Operatic Society Ltd
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	2,296	-	2,296	564
	<u>2,296</u>	<u>-</u>	<u>2,296</u>	<u>564</u>
Charitable activities				
Priscilla, Queen of the Desert	-	-	-	23,763
Kinky Boots	28,934	-	28,934	3,655
Sister Act	2,489	-	2,489	-
	<u>31,423</u>	<u>-</u>	<u>31,423</u>	<u>27,418</u>
Other trading activities				
General Income	7,375	-	7,375	16,807
Lotto	227	-	227	201
	<u>7,602</u>	<u>-</u>	<u>7,602</u>	<u>17,008</u>
Investments				
Bank Interest	-	31	31	3
	<u>-</u>	<u>31</u>	<u>31</u>	<u>3</u>
Total income and endowments	41,321	31	41,352	44,993
Expenditure on:				
Costs of generating donations and legacies				
Donations	361	-	361	-
	<u>361</u>	<u>-</u>	<u>361</u>	<u>-</u>
Total of expenditure on raising funds	361	-	361	-
Charitable activities				
Priscilla, Queen of the Desert	-	-	-	28,124
Kinky Boots	30,059	-	30,059	3,006
Sister Act	2,587	-	2,587	500
	<u>32,646</u>	<u>-</u>	<u>32,646</u>	<u>31,630</u>
Total of expenditure on charitable activities	32,646	-	32,646	31,630
Employee costs				
Salaries/wages	-	-	-	200
Staff welfare	1,574	-	1,574	6,262
	<u>1,574</u>	<u>-</u>	<u>1,574</u>	<u>6,462</u>
Vehicles - Leasing and hire costs	-	-	-	90
	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>
Premises costs				
Rent	1,969	-	1,969	2,625

North Staffs Operatic Society Ltd
Detailed Statement of Financial Activities

Rates	701	-	701	1,178
Premises cleaning	492	-	492	25
Premises repairs and maintenance	57	-	57	70
	<u>3,219</u>	<u>-</u>	<u>3,219</u>	<u>3,898</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Plant and Machinery	412	-	412	368
Bank charges	73	-	73	137
Equipment expensed	808	-	808	-
General insurances	608	-	608	1,246
Information and publications	-	-	-	6
Software, IT support and related costs	-	-	-	440
Stationery and printing	129	-	129	564
Sundry expenses	-	-	-	1,999
Telephone, fax and broadband	-	-	-	50
	<u>2,030</u>	<u>-</u>	<u>2,030</u>	<u>4,810</u>
Legal and professional costs				
Audit/Independent examination fees	400	-	400	400
Other legal and professional costs	228	-	228	413
	<u>628</u>	<u>-</u>	<u>628</u>	<u>813</u>
Total of expenditure of other costs	<u>7,451</u>	<u>-</u>	<u>7,451</u>	<u>16,073</u>
Total expenditure	40,458	-	40,458	47,703
Net gains on investments	-	-	-	-
Net income/(expenditure)	<u>863</u>	<u>31</u>	<u>894</u>	<u>(2,710)</u>
Net income/(expenditure) before other gains/(losses)	<u>863</u>	<u>31</u>	<u>894</u>	<u>(2,710)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>863</u>	<u>31</u>	<u>894</u>	<u>(2,710)</u>
Reconciliation of funds:				
Total funds brought forward	106,546	2,101	108,647	111,357
Total funds carried forward	<u>107,409</u>	<u>2,132</u>	<u>109,541</u>	<u>108,647</u>

Adjustment of Profits Computation

Turnover from Trade or Profession	-
Profit Per Accounts	-
Adjusted Trading Profits	-

Corporation Tax Calculation			Adjusted Trading Profits	Bank, etc. Interest & NTLR Profits	Property Business Profits	Non-trading Gains on IFAs	Chargeable Gains	Total Profits
Current Period Profits			-	-	-	-	-	-
Brought Forward Losses/Deficits used in this Computation	Pre 1st April 2017	Trading Losses	-					
		NTLR Deficits		-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
	Post 1st April 2017	Trading Losses	-	-	-	-	-	
		NTLR Deficits	-	-	-	-	-	
		Property Business Losses	-	-	-	-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-	-	-	
Sub-totals			-	-	-	-	-	
Trading Losses carried back from later period			-	-	-	-	-	
Current Period Losses/Deficits used in this Computation against General Profits	Pre 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
	Post 1st April 2017	Trading Losses		-	-	-	-	
		NTLR Deficits	-		-	-	-	
		Property Business Losses	-	-		-	-	
		Non-trading Losses on Intangible Fixed Assets	-	-	-		-	
Sub-totals			-	-	-	-	-	
Qualifying Donations							-	
Used Against Total Profits							-	-
Charges Surrendered as Group Relief							-	
Group Relief								-
Group Relief for Carried Forward Losses								-
Profits Chargeable to Corporation Tax								-

Corporation Tax Payable	Financial	Amount	Rate of tax	
	Year	of Profit	%	Tax
	2022	-		-
	2023	-		-
			Corporation Tax	-
			Marginal relief	-
			Corporation Tax Chargeable	-

Losses Memorandum									
		Pre 1 April 2017				Post 1 April 2017			
		Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs	Adjusted Trading Losses	NTLR Deficits	Property Business Losses	Non-trading Losses on IFAs
Brought Forward		-	-	-	-	-	-	-	-
Used in this Computation		-	-	-	-	-	-	-	-
Surrendered for Group Relief						-	-	-	-
Current Period		-	-	-	-	-	-	-	-
Surrendered for Group Relief		-	-	-	-	-	-	-	-
Carried back to Earlier Period		-	-			-	-		
Terminal loss/April 2020 - March 2022 loss carry back claim? [Y/N]		N							
Carried Forward Losses After Reliefs Taken		-	-	-	-	-	-	-	-
Company in a group? [Y/N]		N							

Marginal Relief Calculation											
Financial years beginning 1 April		Associated Companies									
2022		-	n/a	-	n/a	x	<div>n/an/a</div>	x	n/a	=	n/a
2023		-	n/a	-	n/a	x	<div>n/an/a</div>	x	n/a	=	n/a
Distributions Received to be Included with Profits			-								
Total Marginal Relief										=	n/a

Calculation of Brought Forward Losses Restriction

	Trading profit	Non Trading Profit	Total
Qualifying profits: Post 1 April 2017 profits chargeable to corporation tax	-	-	-
Deductions allowance	(5,000,000)	-	(5,000,000)
Relevant profits	-	-	-
50% of relevant profits [if relevant profits > 0]	-	-	-
Deductions allowance	5,000,000	-	5,000,000
Relevant maximum post 1 April 2017 brought forward losses available	5,000,000	-	5,000,000
Total profits in the period	-	-	-
Deductions allowance: Post 1 April 2017 brought forward losses claimed	-	-	-

HM Revenue & Customs

Company Tax Return

CT600 (2023) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	North Staffs Operatic Society Ltd	
2	Company registration number	05904833	
3	Tax reference	1943018750	
4	Type of company	8	

Northern Ireland

Put an 'X' in the appropriate box(es) below					
5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below			
30	from DD/MM/YYYY	35	to DD/MM/YYYY
	01/01/2023		31/12/2023
Put an 'X' in the appropriate box(es) below			
40	A repayment is due for this return period	<input type="checkbox"/>	
45	Claim or relief affecting an earlier period	<input type="checkbox"/>	
50	Making more than one return for this company now	<input type="checkbox"/>	
55	This return contains estimated figures	<input type="checkbox"/>	
60	Company part of a group that is not small	<input type="checkbox"/>	
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>	
	Transfer Pricing	<input type="checkbox"/>	
70	Compensating adjustment claimed	<input type="checkbox"/>	
75	Company qualifies for SME exemption	<input checked="" type="checkbox"/>	

About this return - continued

	Accounts and computations	
80	I attach accounts and computations for the period to which this return relates	<input checked="" type="checkbox"/>
85	I attach accounts and computations for a different period	<input type="checkbox"/>
90	If you are not attaching the accounts and computations, explain why	
	PDF accounts attached with explanation	
	Supplementary pages enclosed	
95	Loans and arrangements to participators by close companies - <i>form CT600A</i>	<input type="checkbox"/>
100	Controlled foreign companies and foreign permanent establishment exemptions, hybrid and other mismatches - <i>form CT600B</i>	<input type="checkbox"/>
105	Group and consortium - <i>form CT600C</i>	<input type="checkbox"/>
110	Insurance - <i>form CT600D</i>	<input type="checkbox"/>
115	Charities and Community Amateur Sports Clubs (CASCs) - <i>form CT600E</i>	<input checked="" type="checkbox"/>
120	Tonnage Tax - <i>form CT600F</i>	<input type="checkbox"/>
125	Northern Ireland - <i>form CT600G</i>	<input type="checkbox"/>
130	Cross-border Royalties - <i>form CT600H</i>	<input type="checkbox"/>
135	Supplementary charge in respect of ring fence trades - <i>form CT600I</i>	<input type="checkbox"/>
140	Disclosure of Tax Avoidance Schemes - <i>form CT600J</i>	<input type="checkbox"/>
141	Restitution Tax - <i>form CT600K</i>	<input type="checkbox"/>
142	Research and Development - <i>form CT600L</i>	<input type="checkbox"/>
143	Freeports – <i>form CT600M</i>	<input type="checkbox"/>
144	Residential property developer tax - <i>form CT600N</i>	<input type="checkbox"/>

Tax calculation

Turnover

145	Total turnover from trade	<input type="text" value="-"/>
150	Banks, building societies, insurance companies and other financial concerns – <i>put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145</i>	<input type="checkbox"/>

Income

155	Trading profits	<input type="text" value="-"/>
160	Trading losses brought forward set against trading profits	<input type="text" value="-"/>
165	Net trading profits – <i>box 155 minus box 160</i>	<input type="text" value="-"/>
170	Bank, building society or other interest, and profits from non-trading loan relationships	<input type="text" value="-"/>
172	Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period	<input type="checkbox"/>

Income - continued

175	Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted	-
180	Non-exempt dividends or distributions from non-UK resident companies	-
185	Income from which Income Tax has been deducted	-
190	Income from a property business	-
195	Non-trading gains on intangible fixed assets	-
200	Tonnage Tax profits	-
205	Income not falling under any other heading	-

Chargeable gains

210	Gross chargeable gains	-
215	Allowable losses including losses brought forward	-
220	Net chargeable gains - <i>box 210 minus box 215</i>	-

Profits before deductions and reliefs

225	Losses brought forward against certain investment income	-
230	Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits	-
235	Profits before other deductions and reliefs - <i>net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230</i>	-

Deductions and reliefs

240	Losses on unquoted shares	-
245	Management expenses	-
250	UK property business losses for this or previous accounting period	-
255	Capital allowances for the purposes of management of the business	-
260	Non-trade deficits for this accounting period from loan relationships and derivative contacts (financial instruments)	-

Deductions and reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	<input type="text" value="-"/>
265	Non-trading losses on intangible fixed assets	<input type="text" value="-"/>
275	Total trading losses of this or a later accounting period	<input type="text" value="-"/>
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	<input type="checkbox"/>
285	Trading losses carried forward and claimed against total profits	<input type="text" value="-"/>
290	Non-trade capital allowances	<input type="text" value="-"/>
295	Total of deductions and reliefs – <i>total of boxes 240 to 275, 285 and 290</i>	<input type="text" value="-"/>
300	Profits before qualifying donations and group relief – <i>box 235 minus box 295</i>	<input type="text" value="-"/>
305	Qualifying donations	<input type="text" value="-"/>
310	Group relief	<input type="text" value="-"/>
312	Group relief for carried forward losses	<input type="text" value="-"/>
315	Profits chargeable to Corporation Tax – <i>box 300 minus boxes 305, 310 and 312</i>	<input type="text" value="-"/>
320	Ring fence profits included	<input type="text" value="-"/>
325	Northern Ireland profits included	<input type="text" value="-"/>

Tax calculation

326	Number of associated companies in this period	<input type="text"/>
327	Associated companies in the first financial year	<input type="text"/>
328	Associated companies in the second financial year	<input type="text"/>
329	Put an 'X' in box 329 if the company claims to be charged at the small companies' rate on any part of its profits or is claiming marginal rate relief	<input type="checkbox"/>

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330		335	-	340	-	345	-
		350	-	355		360	-
		365	-	370		375	-
380		385	-	390	-	395	-
		400	-	405		410	-
		415	-	420		425	-

Tax calculation - continued

Corporation Tax - *total of boxes 345, 360, 375, 395, 410 and 425*

430

-

Marginal relief

435

-

Corporation Tax chargeable - *box 430 minus box 435*

440

Reliefs and deductions in terms of tax

445 Community Investment Relief

-

450 Double Taxation Relief

-

455 Put an 'X' in box 455 if box 450 includes an underlying Rate relief claim

460 Put an 'X' in box 460 if box 450 includes any amount carried back from a later period

465 Advance Corporation Tax

-

470 Total reliefs and deduction in terms of tax - *total of boxes 445, 450 & 465*

-

Coronavirus support schemes and overpayments (see CT600 guide for definitions)

471 Coronavirus Job Retention Scheme (CJRS) received

-

472 CJRS entitlement

-

473 CJRS overpayment already assessed or voluntary disclosed

-

474 Other coronavirus overpayments

-

Energy profits levy

986 Energy (Oil and Gas) profits levy (EOGPL) amounts liable

-

Calculation of tax outstanding or overpaid

475 Net Corporation Tax liability – box 440 minus box 470

-

480 Tax payable on loans and arrangements to participators

-

485 Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A

490 Controlled Foreign Companies (CFC) tax payable

-

495 Bank levy payable

-

496 Bank surcharge payable

-

Calculation of tax outstanding or overpaid - continued

497	Residential property developer tax (RPDT) payable	-
500	CFC tax, bank levy and bank surcharge payable - <i>total of box 490, 495, 496 and 497</i>	-
501	EOGPL payable	-
505	Supplementary charge (ring fence trades) payable	-
510	Tax chargeable - <i>total of boxes 475, 480, 500, 501 and 505</i>	-
515	Income Tax deducted from gross income included in profits	-
520	Income Tax repayable to the company	-
525	Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments – <i>box 510 minus box 515</i>	-
526	Coronavirus support schemes overpayment now due – <i>total of boxes 471 and 474 minus boxes 472 and 473</i>	-
527	Restitution tax	-
528	Self-assessment of tax payable – <i>total of boxes 525, 526 and 527</i>	-

Tax reconciliation

530	Research and Development credit	-
535	(Not currently used)	
540	Creative tax credit	-
545	Total of Research and Development credit, and creative tax credit – <i>total box 530 to 540</i>	-
550	Land remediation tax credit	-
555	Life assurance company tax credit	-
560	Total land remediation and life assurance company tax credit – <i>total box 550 and 555</i>	-
565	Capital allowances first-year tax credit	-
570	Surplus Research and Development credits or creative tax credit payable – <i>box 545 minus box 525</i>	-
575	Land remediation or life assurance company tax credit payable – <i>total of boxes 545 and 560 minus boxes 525 and 570</i>	-

Tax reconciliation - continued

580	Capital allowances first-year tax credit payable - <i>boxes 545, 560 and 565 minus boxes 525, 570 and 575</i>	<input type="text"/> -
585	Ring fence Corporation Tax included	<input type="text"/> -
586	NI Corporation Tax included	<input type="text"/> -
590	Ring fence supplementary charge included	<input type="text"/> -
595	Tax already paid (and not already repaid)	<input type="text"/> -
600	Tax outstanding - <i>box 525 minus boxes 545, 560, 565 and 595</i>	<input type="text"/> -
605	Tax overpaid including surplus or payable credits - <i>total sum of boxes 545, 560, 565 and 595 minus 525</i>	<input type="text"/> -
610	Group tax refunds surrendered to this company	<input type="text"/> -
615	Research and Development expenditure credits surrendered to this company	<input type="text"/> -

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616	Yes - goods	<input type="text"/>	617	Yes – services	<input type="text"/>	618	No – neither	<input type="text"/>
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Indicators and information

620	Franked investment income/Exempt ABGH distributions	<input type="text"/> -
625	Number of 51% group companies	<input type="text"/> -
<i>Put an 'X' in the relevant boxes, if in the period, the company:</i>		
630	should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
631	should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations	<input type="text"/>
635	is within a group payments arrangement for the period	<input type="text"/>
640	has written down or sold intangible assets	<input type="text"/>
645	has made cross-border royalty payments	<input type="text"/>
647	Eat Out to Help Out Scheme: reimbursed discounts included as taxable income	<input type="text"/> -

Information about enhanced expenditure

Research and Development (R&D) or creative enhanced expenditure

650	Put an 'X' in box 650 if the claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	<input type="checkbox"/>
655	Put an 'X' in box 655 if the claim is made by a large company	<input type="checkbox"/>
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	<input type="checkbox"/>
657	Put an 'X' in box 657 to confirm that an additional information form has been submitted	<input type="checkbox"/>
659	R&D expenditure qualifying for SME R&D relief	<input type="text" value="-"/>
660	R&D enhanced expenditure	<input type="text" value="-"/>
665	Creative enhanced expenditure	<input type="text" value="-"/>
670	R&D and creative enhanced expenditure - total box 660 and 665	<input type="text" value="-"/>
675	R&D enhanced expenditure of an SME on work subcontracted to it by a large company	<input type="text" value="-"/>
680	Vaccine research expenditure	<input type="text" value="-"/>

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	<input type="text" value="-"/>
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Information about capital allowances and balancing charges

Allowances and charges in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 -	
Machinery and plant - super-deduction	691 -	692 -
Machinery and plant - special rate allowance	693 -	694 -
Machinery and plant - special rate pool	695 -	700 -
Machinery and plant - main pool	705 -	710 -
Structures and buildings	711 -	
Business premises renovation	715 -	720 -
Other allowances and charges	725 -	730 -
	Capital allowances	Disposal value
Electric charge-points	713 -	714 -
Enterprise zones	721 -	722 -
Zero emissions goods vehicles	723 -	724 -
Zero emissions cars	726 -	727 -

Allowances and charges not included in calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 -	
Structures and buildings	736 -	
Business premises renovation	740 -	745 -
Machinery and plant - super-deduction	741 -	742 -
Machinery and plant - special rate allowance	743 -	744 -
Other allowances and charges	750 -	755 -
	Capital allowances	Disposal value
Electric charge-points	737 -	738 -
Enterprise zones	746 -	747 -
Zero emissions goods vehicles	748 -	749 -
Zero emissions cars	751 -	752 -

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	-
765	Designated environmentally friendly machinery and plant	-
770	Machinery and plant on long-life assets and integral features	-
771	Structures and buildings	-
772	Machinery and plant - super-deduction	-
773	Machinery and plant - special rate allowance	-
775	Other machinery and plant	-

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 -	785 -
Losses of trades carried on wholly outside the UK	790 -	
Non-trading deficits on loan relationships and derivative contracts	795 -	800 -
UK property business losses	805 -	810 -
Overseas property business losses	815 -	
Losses from miscellaneous transactions	820 -	
Capital losses	825 -	
Non-trading losses on intangible fixed assets	830 -	835 -

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trading capital allowances		840 -
Qualifying donations		845 -
Management expenses	850 -	855 -

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	<input type="text" value="-"/>
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	<input type="text" value="-"/>
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	<input type="text" value="-"/>

Overpayments and repayments

Small repayments

860	Do not repay sums of <input type="text" value="-"/> or less.
-----	--

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	<input type="text" value="-"/>
870	Repayment of Income Tax	<input type="text" value="-"/>
875	Payable Research and Development tax credit	<input type="text" value="-"/>
880	Payable Research and Development expenditure credit	<input type="text" value="-"/>
885	Payable creative tax credit	<input type="text" value="-"/>
890	Payable land remediation or life assurance company tax credit	<input type="text" value="-"/>
895	Payable capital allowances first-year tax credit	<input type="text" value="-"/>

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations.

900	The following amount is to be surrendered	<input type="text" value="-"/>
-----	---	--------------------------------

Put an 'X' in the appropriate box(es) below

the joint Notice is attached	905	<input type="checkbox"/>
or		
will follow	910	<input type="checkbox"/>

915	Please stop repayment of the following amount until we send you the Notice	<input type="text" value="-"/>
-----	--	--------------------------------

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/>

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - company secretary, treasurer, liquidator or authorised agent, etc.)
	<input type="text"/>
950	of (enter company name)
	<input type="text"/>
955	authorise (enter name)
	<input type="text"/>
960	of address (enter address)
	<input type="text"/>
	Postcode
965	Nominee reference
	<input type="text"/>
	to receive payment on company's behalf
970	Name
	<input type="text"/>

Declaration

I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975

Name

G BRIAN

980

Date DD/MM/YYYY

28/02/2024

985

Status

DIRECTOR & TREASURER

Company Tax Return – supplementary page

**HM Revenue
& Customs**

Charities and Community Amateur Sports Clubs (CASCs)
CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages and CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name	North Staffs Operatic Society Ltd
E2	Tax reference	1943018750
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD/MM/YYYY	01/01/2023
E4	to DD/MM/YYYY	31/12/2023

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or Scottish Charity number (if applicable)	E10	1118404
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	G BRIAN
Status	E35	DIRECTOR & TREASURER
Date DD/MM/YYYY	E40	28/02/2024

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax

E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on the form CT600 in the appropriate boxes.

Type of income	Amount
Enter total turnover from exempt charitable trading activities	E50 41,321
Investment income - exclude any amounts included on form CT600	E55 31
UK land and building - exclude any amounts included on form CT600	E60 -
Gift Aid - exclude any amounts included on form CT600	E65 -
From other charities - exclude any amounts included on form CT600	E70 -
Gifts of shares or securities received	E75 -
Gifts of real property received	E80 -
Other sources (not included above)	E85 -
Total of boxes E50 to E85	E90 41,352

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure	Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95 33,007
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100
All general administration/governance costs	E105 7,451
All grants and donations made within the UK	E110 -
All grants and donations made outside the UK	E115 -
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120 -
Total of boxes E95 to E120	E125 40,458

Information required

Charity/CASC assets

	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 <input type="text" value="-"/>	E135 <input type="text" value="811"/>
UK investments (excluding controlled companies)	E140 <input type="text" value="-"/>	E145 <input type="text" value="-"/>
Shares in, and loans to, controlled companies	E150 <input type="text" value="-"/>	E155 <input type="text" value="-"/>
Overseas investments	E160 <input type="text" value="-"/>	E165 <input type="text" value="-"/>
Loans and non-trade debtors		E170 <input type="text" value="-"/>
Other current assets		E175 <input type="text" value="109,130"/>
Qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 guide</i>		E185 <input type="text" value="-"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 <input type="text" value="-"/>

Corporation Tax Return for Period 01/01/2023 to 31/12/2023 for North Staffs Operatic Society Ltd

Corporation Tax Payment Schedule

Corporation Tax Payment Schedule		
Corporation tax due after deduction of any income tax		0.00
Tax credits		0.00
Tax already paid		0.00
Tax outstanding		0.00
Normal payment date (non-quarterly payer)		
Balancing payment	01 October 2024	