



HARROGATE OPERATIC PLAYERS

Charity No: 1194455

**Report and Financial Statements for the Year ended
31st July 2024**

Contents

<i>Trustees Annual Report for the Year Ended 31 July 2024</i>	3
1. Reference	3
2. Structure, Governance and Management	3
3. Objectives & Activities	3
4. Public Benefit	4
5. Achievements and Performance	4
6. Financial Review	4
Trustees	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9
1. GENERAL INFORMATION	9
2. ACCOUNTING POLICIES	9
3. DONATIONS AND LEGACIES	11
4. INCOME FROM CHARITABLE ACTIVITIES	11
5. OTHER INCOME	11
6. CHARITABLE ACTIVITIES COSTS	12
7. SUPPORT AND GOVERNANCE COSTS	12
8. TANGIBLE FIXED ASSETS	12
9. DEBTORS	13
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13
11. MOVEMENT IN FUNDS	13
12. TRANSACTIONS WITH TRUSTEES	14
13. RELATED PARTY DISCLOSURES	14

Trustees Annual Report for the Year Ended 31 July 2024

The Trustees, being the Committee including the Officers, present their annual report with the financial statements of the Society for the Year ended 31st July 2024.

1. Reference

- a. HOPS (Harrogate Operatic Players) Musical Theatre Company
- b. Also known as HOPS (Working Name)
- c. Charity Number: 1194455
- d. Gift Aid Number: FXAMYEX7
- e. Trustees for the financial period ending 31st July 2024
 - i. Richard Lill (Chairman)
 - ii. David Hartley (Treasurer)
 - iii. Jane Rutherford (Secretary)
 - iv. Catherine Hellas
 - v. Stephen Graham
 - vi. Lucy Thackwray
 - vii. Georgie Gladwyn
- f. President: Christine Littlewood

2. Structure, Governance and Management

- a. HOPS is a Charitable Incorporated Organisation (CIO), run by a Committee consisting of 3 Officers and up to 9 Committee Members (ie. a maximum of 12 Trustees)
- b. HOPS was founded in 1924 and was previously run as an Unincorporated Association (UA) until converting to a CIO on the 13th May 2021.
- c. The governing document is the Constitution which was created on 7th May 2021.
- d. Trustees are elected by the membership at the AGM and will retire after no more than 3 years of service but may be re-elected the same year.
- e. The President is appointed by acceptance of an invitation by the Committee and remains President for one year.
- f. HOPS raises funds from the public but does not work with professional fundraisers or commercial participants.
- g. HOPS does not have any trading subsidiaries.
- h. No trustees received any remuneration or benefits from the charity or any payments except for reimbursement of direct expenses.

3. Objectives & Activities

- a. HOPS is an amateur dramatics group operating mainly within the Harrogate District, but also has members from the surrounding areas; York, Ripon and West Yorkshire.
- b. The objectives of the society are;
 - i. to educate the public in the dramatic and operatic arts,
 - ii. to further the development of public appreciation and taste in the said arts,
 - iii. to assist and further such charitable institutions and charitable purposes as the committee shall, from time to time, determine and in furtherance of this objective but not otherwise.
- c. These objectives are fulfilled by the regular production of high quality, amateur shows, with performers drawn from throughout Yorkshire.

HOPS

HARROGATE OPERATIC PLAYERS

- d. The Committee aims to:
 - i. produce an annual show which is performed at a venue in the Harrogate District, usually the Harrogate Theatre,
 - ii. produce a smaller show,
 - iii. and to organise and run workshops to develop the theatrical skills of the membership and wider community.
- e. The Committee meet regularly, usually once a month, in order to ensure the charity is achieving these aims.
- f. Occasionally HOPS may raise funds on behalf of other charitable causes which are proposed and voted for by the members of the society at the AGM.

4. Public Benefit

- a. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

5. Achievements and Performance

- a. Our main show, Made In Dagenham ran from 11th to 15th June and was played over 6 performances to a total audience of 2506, raising ticket sales of £56,038.
- b. Theatre Tax Relief was applied for and gained for the 2023 performance of Chitty Chitty Bang Bang. The amount awarded was: £15,940 and accountancy fees for the claim were £2,280 (including VAT).
- c. Fundraising over the period has been a success. We have held several social events with the main aim of bringing our membership closer together; the Knaresborough bed race, summer BBQ, the HOPScars and Christmas party. In addition we held two very successful coffee mornings which raised £803 between them. In particular, these public fundraising events could not be as successful as they are without the amazing support we have from our members.
- d. We also held our Centenary Celebrations in the form of an Afternoon Tea which was open to all – we anticipated a loss on this event of £1,000 and determined that this would be acceptable as an education of the society's history and a promotion of its cultural importance. In the end, this event was very well supported and made a loss of £405
- e. This year we held one workshop, a Masterclass with Michael Garside for the education of our members in accents related to the Dagenham area of the UK.
- f. As an extra educational event we performed a private showing of our production of Made In Dagenham to the Cast and Crew. This was to allow all who participated in the production, the rare chance to see themselves performing and to make critical observations. This was particularly well received by everyone who attended and is likely to become a permanent after-show educational event.
- g. We also supported the local Knaresborough Bed Race which allowed our members to raise funds for the Knaresborough Lions who, in turn, raise funds for local charitable and community needs. This was done at a cost of £715 to the society.

6. Financial Review

- a. At the end of the period our general funds stand at £115,082 (unrestricted) and £3,750 (restricted).
- b. Reserves Policy: The society will maintain a reserve to at least continue fund-raising activities and to cover the production costs of our main show. The reserves will be equivalent to the sum of the

HOPS

HARROGATE OPERATIC PLAYERS

last two years running costs plus the average actual costs of the last two main shows (minus the theatre statement and rounded to the nearest thousand), to a maximum of £50,000.

Our current Reserves Threshold for 2023-24 was: £50,169 = £50,000

The average cost of the previous two shows was: $\frac{£66,375 + £57,375}{2}$
= £61,821

The proposed Reserves Threshold for 2023-24 is:
 $£2,855 + £2,830 + £61,821 = £67,506$ = £50,000 reserve

Subsequent to the AGM the proposed Reserves Threshold of £50,000 will be held in a Savings Bank Account, separate to the main society working account. If reserves are to be used by the Committee, then they shall be used in support of the stated activities to improve the financial status of the Society.

- c. There were no instances in 2023-24 where the reserve fund was used.
- d. The Reserves Threshold will be reviewed each year and agreed at the AGM.
- e. The Allan Milbourne Fund is a restricted fund which can only be used to further the enhancement and training of backstage crew. In keeping with this restriction the funds will be used to support the education and training of HOPS lighting crew with a bursary paid each year for four years. This was agreed at a committee meeting held on 12/02/2024
- f. Over the period, the society has received support from volunteers, many of whom give up time and their own resources to play their part. We would like to say a big thank you to all our volunteers for the parts they play in keeping our society running.

Trustees

The Trustees of the Society during the period were:

Richard Lill (Chairman)
David Hartley (Treasurer)
Jane Rutherford (Secretary)
Catherine Hellas
Stephen Graham
Lucy Thackwray
Georgie Gladwyn

Signed on behalf of the Trustees



Richard Lill (Chairman)
Dated: 26th November 2024



David Hartley (Treasurer)
Dated: 26th November 2024

HOPS

HARROGATE OPERATIC PLAYERS

Independent Examiner's Report to the Trustees of HOPS

On accounts for the period ended	31 July 2024	Charity no (if any)	1194455
Set out on pages	7 to 14		
Responsibilities and basis of report	I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31 July 2024. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.		
Independent examiner's statement	I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect: • the accounting records were not kept in accordance with section 130 of the Charities Act; or • the accounts did not accord with the accounting records; or • the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination. I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.		
Signed:		Date:	26 November 2024
Name:	Neil Adshead		
Relevant professional qualification(s) or body (if any):	FCA. Institute of Chartered Accountants in England and Wales		
Address:	Creative Tax Reliefs Ltd Image House Farm, Sandy Lane, Lathom L40 5TU		

HOPS

HARROGATE OPERATIC PLAYERS

Statement of Financial Activities for the year ended 31 July 2024

	Notes	Unrestricted Funds	Restricted Funds	Total funds 2024	Total funds 2023
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	3,148	-	3,148	3,432
Charitable activities	4	65,805	-	65,805	69,780
Bank interest		648	-	648	349
Other income	5	15,940	-	15,940	10,942
Total		85,541	-	85,541	84,503
EXPENDITURE ON:					
Charitable activities	6	63,407	-	63,407	69,196
Support and governance costs	7	7,811	1,250	9,061	6,999
Total		71,218	1,250	72,468	76,195
NET INCOME /(DEFICIT)		14,323	(1,250)	13,073	8,308
TOTAL FUNDS BROUGHT FORWARD		100,759	5,000	105,759	97,451
TOTAL FUNDS CARRIED FORWARD		115,082	3,750	118,832	105,759

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HOPS

HARROGATE OPERATIC PLAYERS

Balance Sheet

as at 31 July 2024

	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	2024 £	2023 £
FIXED ASSETS	8	13,089	-	13,089	1,050
CURRENT ASSETS					
Debtors	9	500	-	500	-
Cash at bank		102,093	3,750	105,843	105,309
		<u>102,593</u>	<u>3,750</u>	<u>106,343</u>	<u>105,309</u>
CREDITORS					
Amounts falling due within one year	10	600	-	600	600
NET CURRENT ASSETS		<u>101,993</u>	<u>3,750</u>	<u>105,743</u>	<u>104,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		115,082	3,750	118,832	105,759
NET ASSETS		<u>115,082</u>	<u>3,750</u>	<u>118,832</u>	<u>105,759</u>
FUNDS	11				
Unrestricted funds		115,082	-	115,082	100,759
Restricted funds		<u>-</u>	<u>3,750</u>	<u>3,750</u>	<u>5,000</u>
TOTAL FUNDS				<u>118,832</u>	<u>105,759</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/11/24 and were signed on its behalf by:

Signed on behalf of the Trustees



Richard Lill (Chairman)
Dated: 26th November 2024



David Hartley (Treasurer)
Dated: 26th November 2024



Notes to the Financial Statements

For the year ended to 31 July 2024

1. GENERAL INFORMATION

HOPS (Harrogate Operatic Players) Musical Theatre Company is a charitable incorporated organization (CIO) registered with the Charity Commission in England and Wales (charity number 1194455). The registered address is Harrogate Business Centre, Hammerain House, Hookstone Avenue, Harrogate, HG2 8ER.

The CIO was formed on 13 May 2021.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the charity's constitution, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. Based on these assessments, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Income

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

For donations to be recognised the charity will have been notified of the amounts. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Notes to the Financial Statements – Continued
for the year ended 31 July 2024

Expenditure

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

Charitable activities are support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

Employees

There were no employees during the period

Tangible fixed assets

Tangible fixed assets are carried at cost.

Depreciation is not provided on the President's Badge since it has such a long expected useful life that any depreciation charge is not considered material.

Depreciation is provided on equipment at a rate calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	- 33% straight line basis
Lighting	- 25% straight line basis

Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Short term debtors are measured at transaction price, less any impairment.

HOPS

HARROGATE OPERATIC PLAYERS

Notes to the Financial Statements – Continued
for the year ended 31 July 2024

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Creditors

Short term creditors are measured at the transaction price.

3. DONATIONS AND LEGACIES

	2024 £	2023
Donations	-	115
Fundraising	<u>3,148</u>	<u>3,317</u>
	<u><u>3,148</u></u>	<u><u>3,432</u></u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Ticket sales	58,048	60,447
Advertising	1,525	375
Membership	3,870	5,290
Programme/merchandise sales	2,157	1,481
Raffle ticket sales	-	2,187
Workshops	175	-
Costume hire	30	-
	<u><u>65,805</u></u>	<u><u>69,780</u></u>

5. OTHER INCOME

	2024 £	2023 £
Theatre tax relief claim	15,940	10,922
Libretto deposits	<u>-</u>	<u>20</u>
	<u><u>15,940</u></u>	<u><u>10,942</u></u>

HOPS

HARROGATE OPERATIC PLAYERS

Notes to the Financial Statements – Continued
for the year ended 31 July 2024

6. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Production costs	62,553	67,067
Merchandise/programmes	854	2,129
	<u>63,407</u>	<u>69,196</u>

7. SUPPORT AND GOVERNANCE COSTS

	Unrestricted	Restricted	Total	
	£	£	2024	2023
			£	£
Advertising and marketing	2,765	-	2,765	1,763
Accountancy	600	-	600	2,160
General expenses	618	-	618	133
Insurance	577	-	577	1,421
Printing and stationery	12	-	12	-
Subscriptions	245	-	245	476
Depreciation	1,242	-	1,242	400
Training	1,477	1,250	2,727	267
Website, IT and consumables	275	-	275	379
	<u>7,811</u>	<u>1,250</u>	<u>9,061</u>	<u>6,999</u>

Governance costs relating to the independent examination total £600 (2023 £600)

8. TANGIBLE FIXED ASSETS

	President's badge £	Lighting £	Equipment £	Total £
COST				
At 1 August 2023	250	-	1,200	1,450
Additions	-	12,693	588	13,281
At 31 July 2024	<u>250</u>	<u>12,693</u>	<u>1,788</u>	<u>14,731</u>
DEPRECIATION				
At 1 August 2023	-	-	400	400
Charge for year	-	793	449	1242
At 31 July 2024	<u>-</u>	<u>793</u>	<u>849</u>	<u>1642</u>
NET BOOK VALUE				
At 31 July 2023	<u>250</u>	<u>-</u>	<u>800</u>	<u>1,050</u>
At 31 July 2024	<u>250</u>	<u>11,900</u>	<u>939</u>	<u>13,089</u>

HOPS

HARROGATE OPERATIC PLAYERS

Notes to the Financial Statements – Continued
for the year ended 31 July 2024

9. DEBTORS

	2024 £	2023 £
Prepayments	<u>500</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	<u>600</u>	<u>600</u>

11. MOVEMENT IN FUNDS

	At 01/08/2023 £	Net movement £	At 31/07/2024 £
Unrestricted funds			
General fund	<u>100,759</u>	<u>14,323</u>	<u>115,082</u>
Restricted funds			
Allan Milbourne fund	<u>5,000</u>	<u>(1,250)</u>	<u>3,750</u>
Total funds	<u>105,759</u>	<u>13,073</u>	<u>118,832</u>

The Allan Milbourne fund is held for enhancement and training of backstage crew.

Notes to the Financial Statements – Continued
for the year ended 31 July 2024

12. TRANSACTIONS WITH TRUSTEES

4 trustees were reimbursed for expenses totalling £3,019 (2023 £3,537) for the following:

	2024	2023
	£	£
Production costs	1,900	1,237
Supplies for fundraising events	419	771
Subscriptions	-	144
Equipment	403	1200
Insurance	261	114
Advertising	36	71
	<u>3,019</u>	<u>3,537</u>

13. RELATED PARTY DISCLOSURES

‘Your Lionheart Print’, a company owned by Richard Lill, was paid £831 (2023 £1,596) for merchandise. No amount was outstanding at the year end.