

HARROGATE OPERATIC PLAYERS

Charity No: 1194455

**Report and Financial Statements for the Year ended
31st July 2025**

Contents

<i>Trustees Annual Report for the Year Ended 31 July 2025</i>	<i>3</i>
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 TO THE TRUSTEES OF HOPS	6
Statement of Financial Activities for the year ended 31 July 2025	7
Balance Sheet as at 31 July 2025	8
Notes to the Financial Statements for the year ended to 31 July 2025	9

Trustees Annual Report for the Year Ended 31 July 2025

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 2025.

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 2025
 - i. Richard Lill (Chairman) – appointed 15/06/2021
 - ii. David Hartley (Treasurer) – appointed 29/09/2021
 - iii. Jane Rutherford (Secretary) – appointed 04/10/2022
 - iv. Catherine Hellas – appointed 13/05/2021
 - v. Stephen Graham – appointed 13/05/2021
 - vi. Georgie Gladwyn – appointed 28/11/2023
 - vii. Rebecca White – appointed 25/11/2024
 - viii. Lucy Thackwray – resigned 31/03/2025
- f. President: Christine Littlewood – appointed 29/09/2021

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 participators.
- 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.
- 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, Witches of Eastwick ran from 10th to 14th June and was played over 6 performances to a total audience of 1511, raising ticket sales of £36,533.
- b. Theatre Tax Relief was applied for and gained for the 2024 performance of Made In Dagenham (amount awarded: £11,957) and for our 2024 Centenary Show (amount awarded: £607) for a total of £12,564. Accountancy fees for the claim were £2,280 (including VAT).
 - i. Note: This money was received after the end of the financial year and so do not appear in this year's accounts.
- c. We have held several fundraising events over the period. The aim of these events is to raise funds and to bring our membership closer together. This year we hosted; the Centenary Ball, Summer BBQ, HOPScars and a Quiz Night. These events raised In addition we held two very successful coffee mornings which raised £1,098 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. This year we held one training workshop, a flying school training day for the education of our backstage crew and the witches. The training was held in London and allowed us to fly our witches on stage safely.
- e. 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.
- f. Funds for our chosen charities were raised by several events over the year. The charities were Mind in Harrogate District, Open Country and the Alzheimer's Society. A 10k run (by Becca, Lizzie) and a 30-mile swim by Lucy, and, in addition, a proportion of the Coffee Morning and Quiz Night profits are to be given to each charity – in total each charity will receive £756

6. Financial Review

- a. At the end of the period our general funds stand at £87,122.24 (unrestricted) and £2,860 (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 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 2024-25 was: £67,506 = £50,000

The average cost of the previous two shows was: £67,061 + £62,553 / 2
= £64,810

The proposed Reserves Threshold for 2024-25 is:
£9,061 + £6,999 + £64,810 = £80,870 = £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 2024-25 where the reserve fund was used.
- d. The Reserves Threshold will be reviewed each year and agreed at the AGM.
- e. 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)
Georgie Gladwyn (Secretary)
Jane Rutherford
Catherine Hellas
Stephen Graham
Rebecca White

Signed on behalf of the Trustees

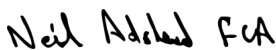


Richard Lill (Chairman)
Dated: 24th November 2025



David Hartley (Treasurer)
Dated: 24th November 2025

**INDEPENDENT EXAMINER'S
REPORT TO THE TRUSTEES OF
HOPS**

On accounts for the period ended	31 July 2025	Charity no (if any)	1194455
Set out on pages	7 to 13		
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 2025. 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:	24 November 2025
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 Suite 8 West Lancs Business Centre, Maple View, Whitemoss Business Park, Sandy Lane, Skelmersdale WN8 9TG		

**Statement of Financial Activities
for the year ended 31 July 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total funds 2025	Total funds 2024
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations	3	2,684	-	2,684	3,148
Charitable activities	4	47,141	-	47,141	65,805
Bank interest		578	-	578	648
Other income	5	-	-	-	15,940
Total		50,403	-	50,403	85,541
EXPENDITURE ON:					
Charitable activities	6	66,764	-	66,764	63,407
Support and governance costs	7	17,140	1,250	18,390	9,061
Total		83,904	1,250	85,154	72,468
NET INCOME /(DEFICIT)		(33,501)	(1,250)	(34,751)	13,073
TOTAL FUNDS BROUGHT FORWARD		115,082	3,750	118,832	105,759
TOTAL FUNDS CARRIED FORWARD		81,581	2,500	84,081	118,832

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

All income and expenditure derive from continuing activities.

Balance Sheet
as at 31 July
2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
FIXED ASSETS	8	11,056	-	11,056	13,089
CURRENT ASSETS					
Debtors	9	1,054	-	1,054	500
Cash at bank		70,251	2,500	72,751	105,843
		71,305	2,500	73,805	106,343
CREDITORS Amounts falling due within one year	10	780	-	780	600
NET CURRENT ASSETS		70,525	2,500	73,025	105,743
TOTAL ASSETS LESS CURRENT					
LIABILITIES		81,581	2,500	84,081	118,832
NET ASSETS		81,581	2,500	84,081	118,832
FUNDS	11				
Unrestricted funds		81,581	-	81,581	115,082
Restricted funds		-	2,500	2,500	3,750
TOTAL FUNDS				84,081	118,832

The financial statements were approved by the Board of Trustees and authorised for issue on 24/11/25 and were signed on its behalf by:



Richard Lill (Chairman)
Dated: 24th November 2025



David Hartley (Treasurer)
Dated: 24th November 2025

Notes to the Financial Statements for the year ended to 31 July 2025

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.

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.

Notes to the Financial Statements – Continued
for the year ended 31 July 2025

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.

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

	2025 £	2024 £
Fundraising	2,684	3,148
	<u>2,684</u>	<u>3,148</u>

Notes to the Financial Statements – Continued
for the year ended 31 July 2025

4 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Ticket sales	38,129	58,048
Advertising	959	1,525
Membership	2,840	3,870
Programme/merchandise sales	1,500	2,157
Raffle ticket sales	113	-
Workshops	80	175
Costume hire	3,520	30
	<u>47,141</u>	<u>65,805</u>

5 OTHER INCOME

	2025	2024
	£	£
Theatre tax relief claim	-	15,940
	<u>-</u>	<u>15,940</u>

6 CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Production costs	66,268	62,553
Merchandise/programmes	496	854
	<u>66,764</u>	<u>63,407</u>

7 SUPPORT AND GOVERNANCE COSTS

	Total		2025	2024
	Unrestricted	Restricted	2025	2024
	£	£	£	£
Advertising and marketing	2,533	-	2,533	2,765
Accountancy	3,060	-	3,060	600
General expenses	487	-	487	618
Insurance	1,542	-	1,542	577
Printing and stationery	-	-	-	12
Storage	3,192	-	3,192	-
Subscriptions	-	-	-	245
Depreciation	3,927	-	3,927	1,242
Training	2,110	1,250	3,360	2,727
Website, IT and consumables	289	-	289	275
	<u>17,140</u>	<u>1,250</u>	<u>18,390</u>	<u>9,061</u>

Notes to the Financial Statements – Continued
for the year ended 31 July 2025

7 SUPPORT AND GOVERNANCE COSTS-continued

Governance costs relating to the independent examination total £780 (2024 £600)

8 TANGIBLE FIXED ASSETS

	President's badge £	Lighting £	Equipment £	Total £
COST				
At 1 August 2024	250	12,693	1,788	14,731
Additions	-	-	1,894	1,894
At 31 July 2025	250	12,693	3,682	16,625
DEPRECIATION				
At 1 August 2024	-	793	849	1,642
Charge for year	-	3,173	754	3,927
At 31 July 2025	-	3,966	1,603	5,569
NET BOOK VALUE				
At 31 July 2024	250	11,900	939	13,089
At 31 July 2025	250	8,727	2,079	11,056

9 DEBTORS

	2025 £	2024 £
Prepayments	1,054	500

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	780	600

11 MOVEMENT IN FUNDS

	At 01/08/2024 £	Net movement £	At 31/07/2025 £
Unrestricted funds			
General fund	115,082	(33,501)	81,581
Restricted funds			
Allan Milbourne fund	3,750	(1,250)	2,500
Total funds	118,832	(34,751)	84,081

Notes to the Financial Statements – Continued
for the year ended 31 July 2025

11 MOVEMENT IN FUNDS-continued

The Allan Milbourne fund is held for enhancement of backstage crew

For the period ended 31/07/24

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

12 TRANSACTIONS WITH TRUSTEES

4 trustees were reimbursed for expenses totalling £469 (2024 £3,537) for the following:

	2025 £	2024 £
Production costs	294	1,237
Supplies for fundraising events	-	771
Subscriptions	-	144
Equipment	77	1,200
Insurance	-	114
Training	98	-
Advertising	-	71
	469	3,537

13 RELATED PARTY DISCLOSURES

“Your Lionheart Print”, a company owned by Richard Lill, was paid £869 (2024 £831) for merchandise. No amount was outstanding at the year end.