

THE WEST BRIDGFORD OPERATIC SOCIETY

**TRUSTEES REPORT AND
ANNUAL ACCOUNTS
FOR THE PERIOD
17 SEPTEMBER 2024
TO 30 JUNE 2025**

THE WEST BRIDGFORD OPERATIC SOCIETY

GOVERNANCE

The society is a registered charity, number 1210075.

At a Extraordinary Members Meeting (EMM) on 26 June 2024, the society agreed to change from an unincorporated charity to a Charitable Incorporated Organisation (CIO). This required the registration of a new charity with CIO status. It was also agreed at the EMM that once the CIO was in place the assets, liabilities and activities of the old charity would be transferred to it and the old charity would be closed down. This report is for the new CIO from 17 September 2024, when its registration took effect, that transfer took place and it took over as the embodiment of the society.

One benefit of becoming a CIO is that the society expects to qualify for Theatre Tax Relief for our staging of Curtains and subsequent shows. The amounts claimable are not yet known so they have not been included in the accounts for this period.

ADDRESS

The West Bridgford Operatic Society
68 Musters Road
West Bridgford
Nottingham
NG2 7PR

TRUSTEES

Judy Atkin (to December 2024)
Malcolm Cocking
Helen Heeley
David Hemington
Jill Hemington
Lee Horne
Diana Ives (from July 2025)
Tom Parry (from July 2025)
Will Radford (to June 2025)
Sarah Shields (to December 2024)
Wendy Silver
Samantha Thorne (to June 2025)

OBJECTS AND ACTIVITIES OF THE SOCIETY

The objects of the society are the advancement of, and the development of public appreciation of, the dramatic arts by the presentation of public performances, and the advancement of education for the public in the art of drama and in theatre work and skills.

The society engages in a range of activities including staging full-length musical and dramatic works and concerts of assorted musical and dramatic material.

This year the society staged six performances of Curtains at the Squire Performing Arts Centre, Nottingham (18-22 February 2025) and two performances of HMS Pinafore at West Bridgford Baptist Church (13-14 June 2025).

INDEPENDENT EXAMINER

Martin Thomas

THE WEST BRIDGFORD OPERATIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
PERIOD FROM 17 SEPTEMBER 2024 TO 30 JUNE 2025**

	Note	Unrestricted £	Restricted £	Period total £
Incoming resources				
Charitable activities		21,459	-	21,459
Subscriptions		1,530	-	1,530
Grants		-	-	-
Fundraising		825	-	825
Other income		517	-	517
Total incoming resources		24,331	-	24,331
Resources expended				
Charitable activities		26,847	-	26,847
Fundraising		-	-	-
Total resources expended	6	26,847	-	26,847
Net incoming resources before transfers		(2,516)	-	(2,516)
Gross transfers between funds		-	-	-
Net incoming resources before revaluations and investment asset disposal		(2,516)	-	(2,516)
Gains & losses on revaluations of the charity's fixed assets		-	-	-
Gains & losses on investment asset revaluations & disposals		-	-	-
Net movement in funds		(2,516)	-	(2,516)
Total funds transferred from former unincorporated charity		23,288	-	23,288
Total funds carried forward		20,772	-	20,772

THE WEST BRIDGFORD OPERATIC SOCIETY

BALANCE SHEET
30 JUNE 2025

	Note	30/06/25		17/09/24	
		£	£	£	£
Fixed assets			-		-
Current assets					
Debtors		3,628		3,260	
Bank and cash		19,630		20,053	
		<u>23,257</u>		<u>23,313</u>	
Current liabilities					
Creditors: amounts falling due within one year		2,485		25	
Net current assets		<u>20,772</u>		<u>23,288</u>	
Creditors: amounts falling due after more than one year			-		-
Net assets		<u>20,772</u>		<u>23,288</u>	
Charitable funds					
Restricted			-		-
Unrestricted		20,772		23,288	
Total charitable funds		<u>20,772</u>		<u>23,288</u>	

The notes on pages 5 form an integral part of these accounts.

These accounts were approved by the Trustees on 8 January 2026 and signed on their behalf by:

David Hemington, Treasurer

David Hemington

Lee Horne, Secretary

Lee Horne

THE WEST BRIDGFORD OPERATIC SOCIETY

NOTES TO THE ACCOUNTS PERIOD FROM 17 SEPTEMBER 2024 TO 30 JUNE 2025

1 BASIS OF PREPARATION

These accounts have been prepared in accordance with the Accounting Regulations set out under the Charities Act 1993, and with the Charities Statement of Recommended Practice 2005.

2 ACCOUNTING POLICIES

INCOMING RESOURCES

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources and any related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts are included in the SoFA at the same time as the gift to which they relate.

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment income is included in the accounts when receivable.

Investment gains and losses include any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants made by the charity are recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at the trustees' best estimate of their market value.

Independent Examiner's Report

Report to the trustees/
members of

The West Bridgford Operatic Society

On accounts for the
period ended

30 June 2025

Charity no (if any)

1210075

Set out on pages

1 to 5

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act; and
- state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Martin Thomas

Date:

22/10/2025

Name:

Martin Thomas

Relevant professional
qualification or body:

Address:

68 Musters Road, West Bridgford, Nottingham, NG2 7PR