

**Report of the Trustees and**  
**Financial Statements for the Year Ended 30 April 2023**  
**for**  
**The Wombwell & District Amateur Operatic**  
**Society**

Brearley & Co Accountants  
69 High Street  
Dodworth  
Barnsley  
South Yorkshire  
S75 3RQ

**The Wombwell & District Amateur Operatic  
Society**

**Contents of the Financial Statements  
for the Year Ended 30 April 2023**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

**The Wombwell & District Amateur Operatic  
Society**

**Report of the Trustees  
for the Year Ended 30 April 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
256339

**Principal address**  
The Operatic Centre  
George Street  
Wombwell  
Barnsley  
S73 0DD

**Trustees**

Mr L Smith  
Mrs S Gent  
Mr C T Wakeford  
Mrs V A Wakeford  
Mrs V M Bates  
Mrs J Dixon  
Mrs L Roberts  
Mrs D Oliver-Haste  
Mrs J Owen

**Independent examiner**  
Brearley & Co Accountants  
69 High Street  
Dodworth  
Barnsley  
South Yorkshire  
S75 3RQ

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

Mrs D Oliver-Haste - Trustee

**Independent Examiner's Report to the Trustees of**  
**The Wombwell & District Amateur Operatic**  
**Society**

I report on the accounts for the year ended 30 April 2023, which are set out on pages three to seven.

**Responsibilities and basis of report**

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Brearley & Co Accountants  
The Old Co-op  
69 High Street  
Dodworth  
Barnsley  
South Yorkshire  
S75 3RQ

**The Wombwell & District Amateur Operatic  
Society**

**Statement of Financial Activities  
for the Year Ended 30 April 2023**

		<b>30.04.23</b>	30.04.22
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		<b>4,083</b>	2,524
Activities for generating funds	2	<b>31,656</b>	9,014
Investment income	3	<u><b>34</b></u>	<u>1</u>
<b>Total incoming resources</b>		<b>35,773</b>	11,539
 <b>RESOURCES EXPENDED</b>			
<b>Other resources expended</b>		<u><b>32,235</b></u>	<u>29,254</u>
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>3,538</b>	(17,715)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u><b>20,292</b></u>	<u>38,007</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>23,830</b></u>	<u><u>20,292</u></u>

The notes form part of these financial statements

**The Wombwell & District Amateur Operatic  
Society**

**Balance Sheet  
At 30 April 2023**

		<b>30.04.23</b>	30.04.22
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	£
<b>FIXED ASSETS</b>			
Tangible assets	5	13,336	13,336
<b>CURRENT ASSETS</b>			
Prepayments and accrued income		560	1,030
Cash at bank and in hand		<u>9,959</u>	<u>5,926</u>
		<b>10,489</b>	6,956
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u><b>10,489</b></u>	<u>6,956</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>23,825</b>	20,292
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u><b>23,825</b></u>	<u>20,292</u>
<b>FUNDS</b>			
Unrestricted funds	6	<u><b>23,825</b></u>	<u>20,292</u>
<b>TOTAL FUNDS</b>		<u><b>23,825</b></u>	<u>20,292</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

Mrs D Oliver-Haste -Trustee

**The Wombwell & District Amateur Operatic  
Society**

**Notes to the Financial Statements  
for the Year Ended 30 April 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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.

**2. ACTIVITIES FOR GENERATING FUNDS**

	30.04.23	30.04.22
	£	£
Fundraising events	2,684	779
Costume Hire	925	30
Income From Productions	18,706	4,953
Room Hire	7,216	2,623
Other income	2,125	629
	<u>31,656</u>	<u>9,014</u>

**3. INVESTMENT INCOME**

	30.04.23	30.04.22
	£	£
Deposit account interest	<u>34</u>	<u>1</u>

**The Wombwell & District Amateur Operatic  
Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

**5. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>
<b>COST</b>	
At 1 May 2022 and 30 April 2023	<u><u>13,336</u></u>
 <b>NET BOOK VALUE</b>	
At 30 April 2023	<u><u>13,336</u></u>
At 30 April 2022	<u><u>13,336</u></u>

**6. MOVEMENT IN FUNDS**

	<b>At 01.05.22 £</b>	<b>Net movement in funds £</b>	<b>At 30.04.23 £</b>
<b>Unrestricted funds</b>			
General fund	20,292	3,538	23,830
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><u>20,292</u></u>	<u><u>3,538</u></u>	<u><u>23,830</u></u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	35,773	32,235	3,538
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><u>35,773</u></u>	<u><u>32,230</u></u>	<u><u>3,538</u></u>



**The Wombwell & District Amateur Operatic  
Society**

**Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023**

**6. MOVEMENT IN FUNDS – continued**

**Comparatives for movement in funds**

	At 01.05.21 £	Net movement in funds £	At 30.04.22 £
<b>Unrestricted Funds</b>			
General fund	38,007	(17,715)	20,292
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>38,007</u></b>	<b><u>(17,715)</u></b>	<b><u>20,292</u></b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,539	(29,254)	(17,715)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>11,539</u></b>	<b><u>(29,254)</u></b>	<b><u>(17,715)</u></b>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.05.21 £	Net movement in funds £	At 30.04.23 £
<b>Unrestricted funds</b>			
General fund	38,007	(14,177)	23,830
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>38,007</u></b>	<b><u>(14,177)</u></b>	<b><u>23,830</u></b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,312	61,489	(14,177)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>47,312</u></b>	<b><u>61,489</u></b>	<b><u>(14,177)</u></b>

**The Wombwell & District Amateur Operatic  
Society**

**Detailed Statement of Financial Activities  
for the Year Ended 30 April 2023**

	30.04.23 £	30.04.22 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	2,373	1,279
Grants	500	500
Subscriptions	1,210	745
Insurance	-	-
Other	<u>-</u>	<u>-</u>
	<b>4,083</b>	2,524
<b>Activities for generating funds</b>		
Fundraising events	2,684	779
Costume Hire	925	30
Income From Productions	18,706	4,953
Room Hire	7,216	2,623
Other income	<u>2,125</u>	<u>629</u>
	<b>31,656</b>	9,014
<b>Investment income</b>		
Deposit account interest	<u>34</u>	<u>1</u>
<b>Total incoming resources</b>	<b>35,773</b>	11,539
<b>RESOURCES EXPENDED</b>		
<b>Support costs</b>		
<b>Management</b>		
Expenditure on Activities	<u>32,235</u>	<u>29,254</u>
<b>Total resources expended</b>	<b>3,538</b>	(17,715)
	<u>          </u>	<u>          </u>
<b>Net expenditure</b>	<u><b>3,538</b></u>	<u><b>(17,715)</b></u>