

ABINGDON OPERATIC SOCIETY

England & Wales · Charity number 273149

Details

Status Registered

Legal form Other

Registered 1977-03-25

Register [View on the Charity Commission register](#)

Contact

Address 65 West St. Helen Street
Abingdon
Oxfordshire
OX14 5BT

Phone 07717865260

Email committee@abingdonoperatic.co.uk

Website www.abingdonoperatic.co.uk

Activities

Objects: TO EDUCATE THE PUBLIC IN THE DRAMATIC AND OPERATIC ARTS TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS (TO ASSIST AND FURTHER SUCH CHARITABLE INSTITUTIONS AND CHARITABLE PURPOSES AS THE COMMITTEE SHALL FROM TIME TO TIME DETERMINE.)

Activities: To educate the public in the dramatic and operatic arts. To introduce young people to the stage by encouraging them to take part in productions and fostering their participation in the dramatic arts. To assist other societies and schools by making available costumes and props.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Buckinghamshire
- Oxfordshire
- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£96,148	£87,922	-	-
2024-12-31	£84,404	£78,497	-	-
2023-12-31	£93,595	£81,447	-	-
2022-12-31	£62,520	£66,485	-	-
2021-12-31	£23,985	£32,460	-	-

Trustees

Name	Role	Appointed
JOY SKEELS	Chair	
Alistair Ballard-Martin		2024-04-30
Deborah Bater		2024-04-30
Helen Hawkins		2025-05-06
Jemma Komodromou		2025-05-06
Lucy Littlejohn		2025-05-06
Matthew Foster		2023-08-22
Sarah Louise Walters		2016-04-19
Tara Watts		2025-05-06

ABINGDON OPERATIC SOCIETY

England & Wales - Charity number 273149

Accounts

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2025

REGISTERED CHARITY NO 273149

ABINGDON OPERATIC SOCIETY

INDEX TO THE ACCOUNTS

	Page
Trustees Report	3
Statement of Trustee Responsibilities	5
Independent Examiners' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 13

Registered Office:

65 West St Helen Street
Abingdon
OX14 5BT

Bankers:

National Westminster Bank PLC
16 Market Place
Chipping Norton
Oxon. OX7 5ND

Independent Examiners:

Ross Brooke Limited
Suite I
Windrush Court,
Abingdon Business Park
OX14 1SY

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Trustees' Report

The trustees present their report together with the financial statements for the year ended 31st December 2025.

Charity Information

Abingdon Operatic Society is a registered charity in England (273149). The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are to educate the public in the dramatic and operatic arts.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity is administered by a Management Committee comprising:

Trustees

Joy Skeels	Chair
Deborah Bater	Treasurer
Matthew Foster (appointed 6 th May 2025)	Secretary
Sarah Walters	Vice Chair
Alistair Ballard Martin	
Lucy Littlejohn (appointed 6 th May 2025)	
Helen Hawkins (appointed 6 th May 2025)	
Jemma Komodromou (appointed 6 th May 2025)	
Tara Watts (appointed 6 th May 2025)	
Nigel Winter (resigned 6 th May 2025)	Secretary
Vaughan Roberts (resigned 6 th May 2025)	
Tom Codd (resigned 6 th May 2025)	
James Tayler (resigned 6 th May 2025)	

Charity Objectives

The Trustees confirm that they have paid due regard to the charity commission's public benefit guidance.

The objectives of the Society are to:

- Educate the public in the dramatic and operatic arts through participation and enjoyment.
- To introduce young people to the stage by encouraging them to take part in productions and fostering their participation in the dramatic arts.
- To assist other societies and schools by making available costumes and props.

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Review of Year's Activities

Stage production of Charlie and the Chocolate Factory in April 2025.

Stage production of Hello Dolly in October 2025.

Total Membership: 137

Risks

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been put into place to minimize the risks. The Society has a child protection policy.

Reserves

The trustees aim to keep a minimum of 50% of the cost of a production in reserve to cover the expenditure for the next show prior to ticket sales.

For and on behalf of the Management Committee,



Deborah Bater
Treasurer

17/3/26



Joy Skeels
Chair

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that the responsibilities set out above have been complied with, in order to meet the requirements for preparing the accounts.

by Order of the Trustees

Signed:



**ABINGDON OPERATIC SOCIETY. INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025**

Independent Examiners Report

To the Trustees of Abingdon Operatic Society

I report to the Trustees on our examination of the accounts of Abingdon Operatic Society ("the Charity") for the year ended 31st December 2025 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 13.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work, for this report, or for the opinions we have formed.

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 2011 Act"). You are satisfied that your Charity is not required by charity law to be audited and have chosen instead to have an independent examination.

We report in respect of our examination of your Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners Statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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. Independent Examiners Report


Signed by: Caroline Webster BA FCA
Ross Brooke Limited
Abingdon OX14 1SY
Date: 18/3/26

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31st DECEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Incoming Resources					
Membership subscriptions		8,851		8,851	5,584
Patronage		435		435	620
Donations		2,000		2,000	1,075
Interest receivable	3	1,327		1,327	1,425
Shows	6	81,961		81,961	74,674
Tax refund		1,433		1,433	528
Hoodie sales		141		141	498
Total Incoming Resources		96,148	-	96,148	84,404
Resources Expended					
Direct charitable expenditure	4	85,103	-	85,103	76,593
Management and administration	5	2,819		2,819	1,904
Total Resources Expended		87,922	-	87,922	78,497
Net Incoming / (Outgoing) Resources					
Net Movement in Funds		8,226	-	8,226	5,907
Fund Balances as at 1st January 2025					
		65,139	357	65,496	59,589
Fund Balances carried forward as at 31st December 2025					
	7	73,365	357	73,722	65,496

ABINGDON OPERATIC SOCIETY

AS AT 31st DECEMBER 2025

BALANCE SHEET

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	8	3,452	4,095
Current Assets			
Debtors	9	-	-
Prepayments		1,416	3,678
Cash at bank and in hand	10	75,445	61,950
Total Current Assets		76,861	65,628
Liabilities - amounts falling due within one year			
	11	(6,591)	(4,227)
Net Current Assets		70,270	61,401
Total Net Assets		73,722	65,496
Funds			
Income Funds			
Unrestricted - General Fund		73,365	65,139
Restricted		357	357
		73,722	65,496

The notes on pages 9-13 form part of this account and the following signatories have been authorised by the Trustees.

Date :

17/3/26

Deborah Bater

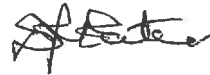
Matthew Foster

Joy Skeels

Treasurer

Secretary

Chair




**ABINGDON OPERATIC SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2025**

1.1 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. 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.

1.3 Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.4 Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.5 Fixed Assets and Depreciation

Equipment is capitalised when over £100 and considered to have long-term use and depreciation is calculated to write off the cost over the expected useful lives of the assets concerned. The following rates and bases have been used:

Piano	- 25% reducing balance basis
Equipment	-33.33% reducing balance basis
Computer Equipment	-3 years straight line basis

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2025
Notes to the accounts continued

3 Interest Receivable	2025	2024
	£	£
Bank interest	530	447
Building Society interest	797	978
	1,327	1,425

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Charity donation	700		700	-
Shows - Direct (note 6)	74,048		74,048	67,346
Rehearsal halls	3,293		3,293	3,439
Insurance	1,215		1,215	1,236
Storage	2,534		2,534	2,400
Subscriptions	62		62	55
Publicity - general incl. website, hoodies	285		285	552
Skip Hire	463		463	470
Miscellaneous	787		787	893
Depreciation (note 8)	1,716		1,716	202
	85,103	-	85,103	76,593

5 Management and Administration

Bank Charges	-	-	-
Postage, telephone and internet	917	917	390
NODA awards & subscription	762	762	434
Independent examination fee	1,140	1,140	1,080
	2,819	2,819	1,904

**ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2025
Notes to the accounts continued**

**6 Show Accounts
2025
INCOME**

	Charlie &The Chocolate Factory	Hello Dolly	Total 2025	Total 2024
	£	£	£	£
Ticket Sales	41,051	24,224	65,275	59,352
Front of House/Programmes/Refreshments	7,839	4,443	12,282	10,588
Libs/Scores	270	1,034	1,304	2,063
Show fees	1,350	990	2,340	2,311
Adverts in Programmes	200	260	460	360
Other Income (costume sales)	300	-	300	-
Total	51,010	30,951	81,961	74,674

EXPENDITURE

Theatre hire	8,784	8,394	17,178	17,210
Royalties	7,882	4,607	12,489	11,870
Orchestra	5,306	4,850	10,156	9,680
Costumes	2,365	4,352	6,717	2,550
Honoraria (MD, Director, Choreographer)	2,300	1,700	4,000	4,050
Accompanists	1,710	1,968	3,678	3,738
Libs/Scores	2,015	1,387	3,402	4,652
Scenery	1,511	678	2,189	1,638
Publicity incl Printing of flyers & posters	852	877	1,729	1,609
Printing - programmes & tickets	490	426	916	903
Sound	520	450	970	1,130
Front of house - sweets/refreshments	4,245	2,318	6,563	5,388
Props	874	402	1,276	674
Photography	555	303	858	395
Postage - show specific	39	242	281	212
St John's Ambulance	823	824	1,647	1,647
Total	40,271	33,777	74,048	67,346
Excess/(deficit) of income over expenditure	10,739	(2,826)	7,913	7,328

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2025
Notes to the accounts continued

7 Restricted Funds

The Safety Equipment Grant Fund is to be spent on items relating to safety. Of the charity's total current assets £357 relates to this fund (£357 2024). The restricted fund balance is held in cash and the remaining balance sheet items are unrestricted funds.

8 Tangible Fixed Assets	Piano	Equipment	Computer Equipment	Total
	£	£	£	£
Net Book Value				
as at 1st January 2025	73	354	3,668	4,095
Additions			1,073	1,073
	73	354	4,741	5,168
Depreciation				
Charge for the year	18	118	1,580	1,716
Net Book Value				
As at 31st December 2025	55	236	3,161	3,452

9 Current Assets	2025	2024
	£	£
Debtors	-	-
Prepayments	1,416	3,678
	<u>1,416</u>	<u>3,678</u>

10 Cash at Bank and in Hand	2025	2024
	£	£
Nat West - current account	5,264	5,095
Nat West - savings account	30,176	11,500
Nat West- 35 Day Notice account	-	16,147
Newbury Building Society	40,005	29,208
	<u>75,445</u>	<u>61,950</u>

11 Liabilities - amounts falling due within one year	2025	2024
	£	£
Sundry Creditors	1,310	1,177
Deferred Income (note 12)	5,281	3,050
	<u>6,591</u>	<u>4,227</u>

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2025
Notes to the accounts continued

12 Deferred income

	Under 1 year £	Over 1 year £	Total £
At 1 January 2025	3,050	-	3,050
Additions during the year	5,281	-	5,281
Amounts released to income	(3,050)	-	(3,050)
At 31 December 2025	<u>5,281</u>	<u>-</u>	<u>5,281</u>

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production. Subscriptions were paid for the 12 months to 30 April. Therefore 4 months has been deferred to 2026.

comparative	Under 1 year £	Over 1 year £	Total £
At 1 January 2024	1,436	-	1,436
Additions during the year	3,050	-	3,050
Amounts released to income	(1,436)	-	(1,436)
At 31 December 2024	<u>3,050</u>	<u>-</u>	<u>3,050</u>

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production.

13 Trustees' and related party expenses

The reimbursement of trustees and related party expenses was as follows:

	2025 Number	2024 Number	2025 £	2024 £
Travel	-	-	-	-
Subsistence	-	-	-	-
Accommodation	-	-	-	-
Other	34	26	10,151	9,158
	<u>34</u>	<u>26</u>	<u>10,151</u>	<u>6,775</u>

ABINGDON OPERATIC SOCIETY

England & Wales - Charity number 273149

Accounts

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2024

REGISTERED CHARITY NO 273149

ABINGDON OPERATIC SOCIETY

INDEX TO THE ACCOUNTS

	Page
Trustees Report	3
Statement of Trustee Responsibilities	5
Independent Examiners' Report	6
Statement of Financial Activities	7
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Notes to the Accounts	9 to 13

Registered Office:

65 West St Helen Street
Abingdon
OX14 5BT

Bankers:

National Westminster Bank PLC
16 Market Place
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Independent Examiners:

Ross Brooke Limited
Suite I
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OX14 1SY

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2024**

Trustees' Report

The trustees present their report together with the financial statements for the year ended 31st December 2024.

Charity Information

Abingdon Operatic Society is a registered charity in England (273149). The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to educate the public in the dramatic and operatic arts.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity is administered by a Management Committee comprising:

Trustees

Joy Skeels	Chair
Deborah Bater (appointed 30 th April 2024)	Treasurer
Nigel Winter	Secretary
Sarah Walters	Vice Chair
Rosalind Merriman (resigned 30 th April 2024)	
Vaughan Roberts	
Tom Codd	
James Tayler	
Matthew Foster	
Alistair Ballard Martin (appointed 30 th April 2024)	

Charity Objectives

The Trustees confirm that they have paid due regard to the charity commission's public benefit guidance.

The objectives of the Society are to:

- Educate the public in the dramatic and operatic arts through participation and enjoyment.
- To introduce young people to the stage by encouraging them to take part in productions and fostering their participation in the dramatic arts.
- To assist other societies and schools by making available costumes and props.

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2024**

Review of Year's Activities

This year saw the return to our normal schedule following the interruptions in the previous two years as a result of the global pandemic.

Stage production of 9 to 5 in April 2024.

Stage production of Guys and Dolls in October 2024.

Total Membership: 133

Risks

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been put into place to minimize the risks. The Society has a child protection policy.

Reserves

The trustees aim to keep a minimum of 50% of the cost of a production in reserve to cover the expenditure for the next show prior to ticket sales.

For and on behalf of the Management Committee,



Deborah Bater
Treasurer

17/2/25



Joy Skeels
Chair

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2024**

Statement of Trustees' Responsibilities

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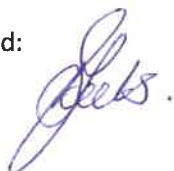
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The Trustees confirm that the responsibilities set out above have been complied with, in order to meet the requirements for preparing the accounts.

by Order of the Trustees

Signed:



**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2024**

Independent Examiners Report

To the Trustees of Abingdon Operatic Society

Our report to the Trustees on our examination of the accounts of Abingdon Operatic Society ("the Charity") for the year ended 31st December 2024 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 13.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work, for this report, or for the opinions we have formed.

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 2011 Act"). You are satisfied that your Charity is not required by charity law to be audited and have chosen instead to have an independent examination.

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Independent Examiners Statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
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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.

Independent Examiners Report



Signed by: Caroline Webster BA FCA

Ross Brooke Limited

Date: 19/1/25

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2024

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Membership subscriptions		5,584		5,584	7,020
Patronage		620		620	445
Donations		1,075		1,075	1,475
Interest receivable	3	1,425		1,425	891
Shows	6	74,674		74,674	80,608
Tax refund		528		528	1,616
Hoodie & costume sales		498		498	1,540
Total Incoming Resources		84,404	-	84,404	93,595
Resources Expended					
Direct charitable expenditure	4	76,593	-	76,593	79,146
Management and administration	5	1,904		1,904	2,301
Total Resources Expended		78,497	-	78,497	81,447
Net Incoming / (Outgoing) Resources					
Net Movement in Funds		5,907	-	5,907	12,148
Fund Balances as at 1st January 2024		59,232	357	59,589	47,441
Fund Balances carried forward as at 31st December 2024	7	65,139	357	65,496	59,589

ABINGDON OPERATIC SOCIETY

AS AT 31st DECEMBER 2024

BALANCE SHEET

	Note	2024	2023
		£	£
Fixed Assets			
Tangible fixed assets	8	4,095	629
Current Assets			
Debtors	9	-	80
Prepayments		3,678	1,800
Cash at bank and in hand	10	61,950	59,982
Total Current Assets		65,628	61,862
Liabilities - amounts falling due within one year			
	11	(4,227)	(2,902)
Net Current Assets		61,401	58,960
Total Net Assets		65,496	59,589
Funds			
Income Funds			
Unrestricted - General Fund		65,139	59,232
Restricted		357	357
		65,496	59,589

The notes on pages 9-13 form part of this account and the following signatories have been authorised by the Trustees.

Date : 17/2/25



Deborah Bater

Nigel Winter

Joy Skeels

Treasurer

Secretary

Chair




**ABINGDON OPERATIC SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2023**

1.1 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. 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.

1.3 Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.4 Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.5 Fixed Assets and Depreciation

Equipment is capitalised when over £100 and considered to have long-term use and depreciation is calculated to write off the cost over the expected useful lives of the assets concerned. The following rates and bases have been used:

Piano	- 25% reducing balance basis
Equipment	-33.33% reducing balance basis
Computer Equipment	-3 years straight line basis

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2024
Notes to the accounts continued

3 Interest Receivable	2024	2023
	£	£
Bank interest	447	144
Building Society interest	978	747
	1,425	891

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Charity donation	-	-	-	256
Shows - Direct (note 6)	67,346	-	67,346	69,555
Rehearsal halls	3,439	-	3,439	2,916
Postage, stationery, telephone	-	-	-	-
Insurance	1,236	-	1,236	1,054
Storage	2,400	-	2,400	2,400
Subscriptions	55	-	55	-
Publicity - general incl. website, hoodies	552	-	552	1,375
Skip Hire	470	-	470	-
Miscellaneous	893	-	893	1,313
Depreciation (note 8)	202	-	202	277
	76,593	-	76,593	79,146

5 Management and Administration

Bank Charges	-	-	-
Postage, telephone and internet	390	390	784
NODA awards & subscription	434	434	557
Independent examination fee	1,080	1,080	960
	1,904	1,904	2,301

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2024
Notes to the accounts continued

6 Show Accounts
2024
INCOME

	9 to 5	Guys & Dolls	Total 2024	Total 2023
	£	£	£	£
Ticket Sales	28,816	30,536	59,352	66,117
Front of House/Programmes/Refreshments	5,111	5,477	10,588	10,239
Libs/Scores	1,103	960	2,063	1,812
Show fees	1,111	1,200	2,311	1,790
Adverts in Programmes	120	240	360	650
Total	<u>36,261</u>	<u>38,413</u>	<u>74,674</u>	<u>80,608</u>

EXPENDITURE

Theatre hire	8,959	8,251	17,210	15,963
Royalties	5,504	6,366	11,870	12,306
Orchestra	4,280	5,400	9,680	8,640
Costumes	842	1,708	2,550	3,100
Honoraria (MD, Director, Choreographer)	1,900	2,150	4,050	4,250
Accompanists	1,644	2,094	3,738	3,708
Libs/Scores	2,107	2,545	4,652	4,032
Scenery	570	1,068	1,638	4,535
Publicity incl Printing of flyers & posters	469	1,140	1,609	1,952
Printing - programmes & tickets	263	640	903	364
Sound	464	666	1,130	2,999
Lighting	-	-	-	100
Front of house - sweets/refreshments	2,589	2,799	5,388	4,303
Props	391	283	674	840
Photography	300	95	395	659
Postage - show specific	17	195	212	284
St John's Ambulance	824	823	1,647	1,520
Total	<u>31,123</u>	<u>36,223</u>	<u>67,346</u>	<u>69,555</u>
Excess/(deficit) of income over expenditure	<u>5,138</u>	<u>2,190</u>	<u>7,328</u>	<u>11,053</u>

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2024
Notes to the accounts continued

7 Restricted Funds

The Safety Equipment Grant Fund is to be spent on items relating to safety. Of the charity's total current assets £357 relates to this fund (£357 2023). The restricted fund balance is held in cash and the remaining balance sheet items are unrestricted funds.

8 Tangible Fixed Assets	Piano	Equipment	Computer Equipment	Total
	£	£	£	£
Net Book Value				
as at 1st January 2024	98	531		629
Additions (2 AppleMac Pros)			3,668	3,668
	<u>98</u>	<u>531</u>	<u>3,668</u>	<u>4,297</u>
Depreciation				
Charge for the year	25	177	-	202
	<u>25</u>	<u>177</u>	<u>-</u>	<u>202</u>
Net Book Value				
As at 31st December 2024	<u>73</u>	<u>354</u>	<u>3,668</u>	<u>4,095</u>

9 Current Assets	2024	2023
	£	£
Debtors	-	80
Prepayments	3,678	1,800
	<u>3,678</u>	<u>1,880</u>

10 Cash at Bank and in Hand	2024	2023
	£	£
Nat West - current account	5,095	5,551
Nat West - savings account	11,500	26,201
Nat West- 35 Day Notice account	16,147	-
Newbury Building Society	29,208	28,230
	<u>61,950</u>	<u>59,982</u>

11 Liabilities - amounts falling due within one year	2024	2023
	£	£
Sundry Creditors	1,177	1,466
Deferred Income (note 12)	3,050	1,436
	<u>4,227</u>	<u>2,902</u>

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2024
Notes to the accounts continued

12 Deferred income

	Under 1 year	Over 1 year	Total
	£	£	£
At 1 January 2024	1,436	-	1,436
Additions during the year	3,050	-	3,050
Amounts released to income	(1,436)	-	(1,436)
At 31 December 2024	3,050	-	3,050

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production. Also the subscription year has changed in 2024. Subscriptions received were for the 12 months to 30 April. Therefore 4 months has been deferred to 2025.

comparative	Under 1 year	Over 1 year	Total
	£	£	£
At 1 January 2023	1,570	-	1,570
Additions during the year	1,436	-	1,436
Amounts released to income	(1,570)	-	(1,570)
At 31 December 2023	1,436	-	1,436

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production.

13 Trustees' and related party expenses

The reimbursement of trustees and related party expenses was as follows:

	2024	2023	2024	2023
	Number	Number	£	£
Travel	-	-	-	-
Subsistence	-	-	-	-
Accommodation	-	-	-	-
Other	26	28	9,158	7,299
	26	28	9,158	6,775

ABINGDON OPERATIC SOCIETY

England & Wales - Charity number 273149

Accounts

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2023

REGISTERED CHARITY NO 273149

ABINGDON OPERATIC SOCIETY

INDEX TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

REGISTERED CHARITY NO 273149

	Page
Trustees Report	3
Statement of Trustee Responsibilities	5
Independent Examiners' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 13

Registered Office:

62 Besselsleigh Road
Wootton
Abingdon
OX13 6DX

Bankers:

National Westminster Bank PLC
16 Market Place
Chipping Norton
Oxon. OX7 5ND

Independent Examiners:

Ross Brooke Limited
Suite I
Windrush Court,
Abingdon Business Park
OX14 1SY

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2023**

Trustees' Report

The trustees present their report together with the financial statements for the year ended 31st December 2023.

Charity Information

Abingdon Operatic Society is a registered charity in England (273149). The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to educate the public in the dramatic and operatic arts.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity is administered by a Management Committee comprising:

Trustees

Joy Skeels	Chair
Rosalind Merriman	Treasurer
Nigel Winter	Secretary
Sarah Walters	Vice Chair
Barry Greenaway (resigned 11 May 2023)	
Vaughan Roberts	
Tom Codd	
Helen Coad (resigned 22 August 2023)	
Tara Hunt (resigned 31 October 2023)	
James Tayler (appointed 11 May 2023)	
Matthew Foster (appointed 22 August 2023)	

Charity Objectives

The Trustees confirm that they have paid due regard to the charity commission's public benefit guidance.

The objectives of the Society are to:

- Educate the public in the dramatic and operatic arts through participation and enjoyment.
- To introduce young people to the stage by encouraging them to take part in productions and fostering their participation in the dramatic arts.
- To assist other societies and schools by making available costumes and props.

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2023**

Review of Year's Activities

This year saw the return to our normal schedule following the interruptions in the previous two years as a result of the global pandemic.

Stage production of Carousel in April 2023.

Stage production of Chitty Chitty Bang Bang in October 2023.

Total Membership: 146

Risks

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been put into place to minimize the risks. The Society has a child protection policy.

Reserves

The trustees aim to keep a minimum of 50% of the cost of a production in reserve to cover the expenditure for the next show prior to ticket sales.

For and on behalf of the Management Committee,



**Rosalind Merriman
Treasurer**

**Joy Skeels
Chair**



**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2023**

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that the responsibilities set out above have been complied with, in order to meet the requirements for preparing the accounts.

by Order of the Trustees

Signed:



**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2023**

Independent Examiners Report

To the Trustees of Abingdon Operatic Society

Our report to the Trustees on our examination of the accounts of Abingdon Operatic Society ("the Charity") for the year ended 31st December 2023 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 13.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work, for this report, or for the opinions we have formed.

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 2011 Act"). You are satisfied that your Charity is not required by charity law to be audited and have chosen instead to have an independent examination.

We report in respect of our examination of your Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners Statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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. Independent Examiners Report



Signed by: Caroline Webster BA FCA

Ross Brooke Limited

Date: 03/05/2024

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31st DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Incoming Resources					
Membership subscriptions		7,020		7,020	7,007
Patronage		445		445	365
Donations		1,475		1,475	295
Interest receivable	3	891		891	245
Shows	6	80,608		80,608	53,710
Tax refund		1,616		1,616	18
Hoodie & costume sales		1,540		1,540	880
Total Incoming Resources		93,595	-	93,595	62,520
Resources Expended					
Direct charitable expenditure	4	79,146	-	79,146	64,839
Management and administration	5	2,301		2,301	1,646
Total Resources Expended		81,447	-	81,447	66,485
Net Incoming / (Outgoing) Resources					
Net Movement in Funds		12,148	-	12,148	(3,965)
Fund Balances as at 1st January 2023		47,084	357	47,441	51,406
Fund Balances carried forward as at 31st December 2023	7	59,232	357	59,589	47,441

ABINGDON OPERATIC SOCIETY

AS AT 31st DECEMBER 2023

BALANCE SHEET

	Note	2023	2022
		£	£
Fixed Assets			
Tangible fixed assets	8	629	580
Current Assets			
Debtors	9	80	130
Prepayments		1,800	2,761
Cash at bank and in hand	10	59,982	46,840
Total Current Assets		61,862	49,731
Liabilities - amounts falling due within one year			
	11	(2,902)	(2,870)
Net Current Assets		58,960	46,861
Total Net Assets		59,589	47,441
Funds			
Income Funds			
Unrestricted - General Fund		59,232	47,084
Restricted		357	357
		59,589	47,441

The notes on pages 9-13 form part of this account and the following signatories have been authorised by the Trustees.

Date: 30th APRIL 2024

Rosalind Merriman

Nigel Winter

Joy Skeels

Treasurer

Secretary

Chair

Handwritten signatures for the Treasurer, Secretary, and Chair, with the Treasurer's signature being 'R.E.M.', the Secretary's being 'Nigel Winter', and the Chair's being 'Joy Skeels'.

ABINGDON OPERATIC SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2023

1.1 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. 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.

1.3 Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.4 Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.5 Fixed Assets and Depreciation

Equipment is capitalised when over £100 and considered to have long-term use and depreciation is calculated to write off the cost over the expected useful lives of the assets concerned. The following rates and bases have been used:

Piano	- 25% reducing balance basis
Equipment	- 33.33% reducing balance basis

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2023
Notes to the accounts continued

3 Interest Receivable

	2023	2022
	£	£
Bank interest	891	23
Building Society interest	-	222
	891	245
	891	245

	Unrestricted	Restricted	2023	2022
	Funds	Funds	£	£
	£	£	£	£
Charity donation	256		256	-
Shows - Direct (note 6)	69,555		69,555	56,955
Rehearsal halls	2,916		2,916	3,315
Postage, stationery, telephone	-		-	201
Insurance	1,054		1,054	991
Storage	2,400		2,400	2,400
Subscriptions	-		-	29
Publicity - general incl. website, hoodies	1,375		1,375	122
Safety equipment	-		-	82
Miscellaneous	1,313		1,313	645
Depreciation (note 8)	277		277	99
	79,146	-	79,146	64,839
	79,146	-	79,146	64,839

5 Management and Administration

Bank Charges	-	-	-
Postage, telephone and internet	784	784	250
NODA awards & subscription	557	557	496
Independent examination fee	960	960	900
	2,301	2,301	1,646
	2,301	2,301	1,646

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2023
Notes to the accounts continued

6 Show Accounts
2023
INCOME

	Carousel	Chitty Chitty Bang Bang	Total 2023	Total 2022
	£	£	£	£
Ticket Sales	24,256	41,861	66,117	43,093
Front of House/Programmes/Refreshments	4,511	5,728	10,239	6,852
Libs/Scores	770	1,042	1,812	1,435
Show fees	890	900	1,790	1,910
Adverts	200	450	650	420
Total	30,627	49,981	80,608	53,710

EXPENDITURE

Theatre hire	7,743	8,220	15,963	14,049
Royalties	5,840	6,466	12,306	11,367
Orchestra	4,320	4,320	8,640	6,800
Costumes	1,249	1,851	3,100	2,770
Honoraria (MD, Director, Choreographer)	1,950	2,300	4,250	3,150
Accompanists	1,614	2,094	3,708	3,290
Libs/Scores	1,237	2,795	4,032	3,869
Scenery	579	3,956	4,535	1,942
Publicity incl Printing of flyers & posters	451	1,501	1,952	1,726
Printing - programmes & tickets	-	364	364	583
Sound	1,036	1,963	2,999	948
Lighting	100	-	100	687
Front of house - sweets/refreshments	1,846	2,457	4,303	2,860
Props	130	710	840	606
Photography	300	359	659	600
Make Up /Wigs	-	-	-	50
Postage - show specific	99	185	284	240
Backstage refreshments	-	-	-	35
St John's Ambulance	760	760	1,520	1,383
Total	29,254	40,301	69,555	56,955
Excess/(deficit) of income over expenditure	1,373	9,680	11,053	(3,246)

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2023
Notes to the accounts continued

7 Restricted Funds

The Safety Equipment Grant Fund is to be spent on items relating to safety. Of the charity's total current assets £357 relates to this fund (£357 2022). The restricted fund balance is held in cash and the remaining balance sheet items are unrestricted funds.

8 Tangible Fixed Assets

	Piano £	Equipment £	Total £
Net Book Value			
as at 1st January 2023	130	450	580
Additions	-	326	326
	<u>130</u>	<u>776</u>	<u>906</u>
Depreciation			
Charge for the year	32	245	277
	<u>32</u>	<u>245</u>	<u>277</u>
Net Book Value			
As at 31st December 2023	<u>98</u>	<u>531</u>	<u>629</u>

9 Current Assets

	2023 £	2022 £
Debtors	80	130
Prepayments	1,800	2,761
	<u>1,880</u>	<u>2,891</u>

10 Cash at Bank and in Hand

	2023 £	2022 £
Nat West - current account	5,551	3,301
Nat West - savings account	26,201	16,056
Newbury Building Society	28,230	27,483
	<u>59,982</u>	<u>46,840</u>

11 Liabilities - amounts falling due within one year

	2023 £	2022 £
Sundry Creditors	1,466	1,300
Deferred Income (note 12)	1,436	1,570
	<u>2,902</u>	<u>2,870</u>

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2023
Notes to the accounts continued

12 Deferred income

	Under 1 year	Over 1 year	Total
	£	£	£
At 1 January 2023	1,570	-	1,570
Additions during the year	1,436	-	1,436
Amounts released to income	(1,570)	-	(1,570)
At 31 December 2023	<u>1,436</u>	<u>-</u>	<u>1,436</u>

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production.

	Under 1 year	Over 1 year	Total
	£	£	£
At 1 January 2022	1,020	-	1,020
Additions during the year	1,570	-	1,570
Amounts released to income	(1,020)	-	(1,020)
At 31 December 2022	<u>1,570</u>	<u>-</u>	<u>1,570</u>

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production.

13 Trustees' and related party expenses

The reimbursement of trustees and related party expenses was as follows:

	2023	2022	2023	2022
	Number	Number	£	£
Travel	-	-	-	-
Subsistence	-	1	-	63
Accommodation	-	-	-	-
Other	28	26	7,299	6,712
	<u>28</u>	<u>27</u>	<u>7,299</u>	<u>6,775</u>

ABINGDON OPERATIC SOCIETY

England & Wales - Charity number 273149

Accounts

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2022

REGISTERED CHARITY NO 273149

ABINGDON OPERATIC SOCIETY

INDEX TO THE ACCOUNTS

	Page
Trustees Report	3
Statement of Trustee Responsibilities	5
Independent Examiners' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 13

Registered Office:

62 Besselsleigh Road
Wootton
Abingdon
OX13 6DX

Bankers:

National Westminster Bank PLC
16 Market Place
Chipping Norton
Oxon. OX7 5ND

Independent Examiners:

Ross Brooke Limited
Suite I
Windrush Court,
Abingdon Business Park
OX14 1SY

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2022**

Trustees' Report

The trustees present their report together with the financial statements for the year ended 31st December 2022.

Charity Information

Abingdon Operatic Society is a registered charity in England (273149). The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to educate the public in the dramatic and operatic arts.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The Charity is administered by a Management Committee comprising:

Trustees

Joy Skeels	Chair
Rosalind Merriman	Treasurer
Nigel Winter	Secretary
Sarah Walters	Vice Chair
Barry Greenaway	
Vaughan Roberts	
Tom Codd	
Helen Coad	
Tara Hunt	

Charity Objectives

The Trustees confirm that they have paid due regard to the charity commission's public benefit guidance.

The objectives of the Society are to:

- Educate the public in the dramatic and operatic arts through participation and enjoyment.
- To introduce young people to the stage by encouraging them to take part in productions and fostering their participation in the dramatic arts.
- To assist other societies and schools by making available costumes and props.

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2022**

Review of Year's Activities

This year saw the return to our normal schedule following the interruptions in the previous two years as a result of the global pandemic.

Stage production of *Made in Dagenham* in April 2022.

Stage production of *Me and My Girl* in October 2022.

Total Membership: 129

Risks

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been put into place to minimize the risks. The Society has a child protection policy.

Reserves

The trustees aim to keep a minimum of 50% of the cost of a production in reserve to cover the expenditure for the next show prior to ticket sales.

For and on behalf of the Management Committee, 11/9/23



Rosalind Merriman
Treasurer



Joy Skeels
Chair

**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2022**

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that the responsibilities set out above have been complied with, in order to meet the requirements for preparing the accounts.

by Order of the Trustees

Signed:

RET
11/9/23



**ABINGDON OPERATIC SOCIETY. TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2022**

Independent Examiners Report

To the Trustees of Abingdon Operatic Society

Our report to the Trustees on our examination of the accounts of Abingdon Operatic Society ("the Charity") for the year ended 31st December 2022 which comprise the statement of financial activities, the balance sheet and the related notes 1 to 13.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work, for this report, or for the opinions we have formed.

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 2011 Act"). You are satisfied that your Charity is not required by charity law to be audited and have chosen instead to have an independent examination.

We report in respect of our examination of your Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners Statement

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.

Independent Examiners Report


Signed by: Caroline Webster BA FCA
Rosa Brooke Limited
Date: 27/9/23

ABINGDON OPERATIC SOCIETY

FOR THE YEAR ENDED 31st DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Incoming Resources					
Membership subscriptions		7,007		7,007	990
Patronage		365		365	795
Donations		295		295	40
Interest receivable	3	245		245	116
Shows	6	53,710		53,710	21,078
Tax refund		18		18	-
Hoodie & costume sales		880		880	966
Total Incoming Resources		62,520	-	62,520	23,985
Resources Expended					
Direct charitable expenditure	4	64,839	-	64,839	32,016
Management and administration	5	1,646		1,646	444
Total Resources Expended		66,485	-	66,485	32,460
Net Incoming / (Outgoing) Resources					
Net Movement in Funds		(3,965)	-	(3,965)	(8,475)
Fund Balances as at 1st January 2022		51,049	357	51,406	59,881
Fund Balances carried forward as at 31st December 2022	7	47,084	357	47,441	51,406

ABINGDON OPERATIC SOCIETY

AS AT 31st DECEMBER 2022

BALANCE SHEET

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	8	<u>580</u>	<u>324</u>
Current Assets			
Debtors	9	130	170
Prepayments		2,761	4,155
Cash at bank and in hand	10	<u>46,840</u>	<u>47,777</u>
Total Current Assets		<u>49,731</u>	<u>52,102</u>
Liabilities - amounts falling due within one year			
	11	<u>(2,870)</u>	<u>(1,020)</u>
Net Current Assets		<u>46,861</u>	<u>51,082</u>
Total Net Assets		<u><u>47,441</u></u>	<u><u>51,406</u></u>
Funds			
Income Funds			
Unrestricted - General Fund		47,084	51,049
Restricted		<u>357</u>	<u>357</u>
		<u><u>47,441</u></u>	<u><u>51,406</u></u>

The notes on pages 9-13 form part of this account and the following signatories have been authorised by the Trustees.

Date: 11/1/23 

Rosalind Merriman	Treasurer
Nigel Winter	Secretary
Joy Skeels	Chair

**ABINGDON OPERATIC SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022**

1.1 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. 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.

1.3 Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.4 Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.5 Fixed Assets and Depreciation

Equipment is capitalised when over £100 and considered to have long-term use and depreciation is calculated to write off the cost over the expected useful lives of the assets concerned. The following rates and bases have been used:

Piano	- 25% reducing balance basis
Equipment	- 33.33% reducing balance basis

2 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2022
Notes to the accounts continued

3 Interest Receivable	2022	2021
	£	£
Bank interest	23	11
Building Society interest	222	105
	245	116

4 Direct Charitable Expenditure	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Charity donation	-	-	-	500
Shows - Direct (note 6)	56,955		56,955	25,113
Rehearsal halls	3,315		3,315	466
Postage, stationery, telephone	201		201	198
Insurance	991		991	991
Storage	2,400		2,400	2,400
Subscriptions	29		29	187
Publicity - general incl. website, hoodies	122		122	1,234
Safety equipment	82		82	385
Miscellaneous	645		645	409
Depreciation (note 8)	99		99	133
	64,839	-	64,839	32,016

5 Management and Administration

Bank Charges	-	-	12
Postage, telephone and internet	250	250	360
NODA awards & subscription	496	496	72
Independent examination fee	900	900	-
	1,646	1,646	444

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2022
Notes to the accounts continued

6 Show Accounts

2022

INCOME

	Made in Dagenham	Me & My Girl	Total 2022	Total 2021
	£	£	£	£
Ticket Sales	20,799	22,294	43,093	17,471
Front of House/Programmes/Refreshments	3,204	3,648	6,852	2,482
Libs/Scores	690	745	1,435	525
Show fees	985	925	1,910	430
Adverts	160	260	420	170
Total	25,838	27,872	53,710	21,078

EXPENDITURE

Theatre hire	6,906	7,143	14,049	6,574
Royalties	4,309	7,058	11,367	2,709
Orchestra	3,200	3,600	6,800	4,356
Costumes	909	1,861	2,770	547
Choreographer)	1,200	1,950	3,150	1,650
Accompanists	1,560	1,730	3,290	2,275
Libs/Scores	2,411	1,458	3,869	1,335
Scenery	698	1,244	1,942	972
Publicity incl Printing of flyers & posters	424	1,302	1,726	994
Printing - programmes & tickets	263	320	583	250
Sound	337	611	948	739
Lighting	350	337	687	400
Front of house - sweets/refreshments	1,381	1,479	2,860	1,183
Props	198	408	606	501
Photography	300	300	600	300
Make Up /Wigs	50	-	50	176
Postage - show specific	66	174	240	153
Backstage refreshments	-	35	35	-
St John's Ambulance	691	692	1,383	-
Total	25,253	31,702	56,955	25,113
Excess/(deficit) of income over expenditure	585	(3,831)	(3,246)	(4,035)

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2022
Notes to the accounts continued

7 Restricted Funds

The Safety Equipment Grant Fund is to be spent on items relating to safety. Of the charity's total current assets £357 relates to this fund (£357 2021). The restricted fund balance is held in cash and the remaining balance sheet items are unrestricted funds.

8 Tangible Fixed Assets

	Piano £	Equipment £	Total £
Net Book Value			
as at 1st January 2022	174	150	324
Additions	-	355	355
	<u>174</u>	<u>505</u>	<u>679</u>
Depreciation			
Charge for the year	44	55	99
	<u>44</u>	<u>55</u>	<u>99</u>
Net Book Value			
As at 31st December 2022	<u>130</u>	<u>450</u>	<u>580</u>

9 Current Assets

	2022 £	2021 £
Debtors	130	170
Prepayments	2,761	4,155
	<u>2,891</u>	<u>4,325</u>

10 Cash at Bank and in Hand

	2022 £	2021 £
Nat West - current account	3,301	484
Nat West - savings account	16,056	5,033
Newbury Building Society	27,483	42,261
	<u>46,840</u>	<u>47,777</u>

11 Liabilities - amounts falling due within one year

	2022 £	2021 £
Sundry Creditors	1,300	-
Deferred Income (note 12)	1,570	1,020
	<u>2,870</u>	<u>1,020</u>

ABINGDON OPERATIC SOCIETY
FOR THE YEAR ENDED 31st DECEMBER 2022
Notes to the accounts continued

12 Deferred income

	Under 1 year	Over 1 year	Total
	£	£	£
At 1 January 2022	1,020	-	1,020
Additions during the year	1,570	-	1,570
Amounts released to income	(1,020)	-	(1,020)
At 31 December 2022	1,570	-	1,570

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production.

	Under 1 year	Over 1 year	Total
	£	£	£
At 1 January 2021	1,397	-	1,397
Additions during the year	1,020	-	1,020
Amounts released to income	(1,397)	-	(1,397)
At 31 December 2021	1,020	-	1,020

Income has been deferred for the reason that it relates to shows to be performed in future years e.g. libretto income and show fees received for next year's production.

13 Trustees' and related party expenses

The reimbursement of trustees and related party expenses was as follows:

	2022	2021	2022	2021
	Number	Number	£	£
Travel	-	-	-	-
Subsistence	1	-	63	-
Accommodation	-	-	-	-
Other	26	17	6,712	5,386
	27	17	6,775	5,386