

**Trustees' Report and
Unaudited Financial Statements
for the Year Ended 31 May 2025
for
Sodbury Vale Musical Comedy Club**

**Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ**

Sodbury Vale Musical Comedy Club

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for the Year Ended 31 May 2025**

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Sodbury Vale Musical Comedy Club

Trustees' Report for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the club shall be to promote, improve, develop and maintain public education in and appreciation of the art and science of musical comedy in all its aspects by the presentation of public performances and by such ways as the society through its committee shall determine from time to time.

FINANCIAL REVIEW

Financial position

The financial statements show the charity's income for the year under review to have totalled £28,903 (2024: £25,902).

Expenditure for the year totalled £27,020 (2024: £19,846) resulting in a net income of £1,883 (2024: £6,056).

The charity's reserves totalled £21,310 (2024: £19,427) at the end of the year.

Going concern

The trustees consider the charity to be a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitution which was adopted on 18th June 1985 and amended on 18th February 1986. The charity is an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

294014

Principal address

34 Woodmans Vale
Chipping Sodbury
Bristol
BS37 6DL

Trustees

J Farthing
L R Sheppard-Hughes (Secretary)
H Peacock (Chair)

Independent Examiner

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

Approved by order of the board of trustees on 19 March 2026 and signed on its behalf by:



H Peacock - Trustee

**Independent Examiner's Report to the Trustees of
Sodbury Vale Musical Comedy Club**

Independent examiner's report to the trustees of Sodbury Vale Musical Comedy Club

I report to the charity trustees on my examination of the accounts of Sodbury Vale Musical Comedy Club (the Trust) for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.



Colin Dalton FCA

Dalton Pardoe Limited
Chartered Accountants
794 High Street
Kingswinford
West Midlands
DY6 8BQ

19 March 2026

Sodbury Vale Musical Comedy Club

**Statement of Financial Activities
for the Year Ended 31 May 2025**

		31.5.25 Unrestricted fund £	31.5.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	26,101	22,750
Other trading activities	3	2,802	3,152
Total		28,903	25,902
EXPENDITURE ON			
Charitable activities			
Expenses		27,020	19,846
NET INCOME		1,883	6,056
RECONCILIATION OF FUNDS			
Total funds brought forward		19,427	13,371
TOTAL FUNDS CARRIED FORWARD		21,310	19,427

The notes form part of these financial statements

Sodbury Vale Musical Comedy Club

**Balance Sheet
31 May 2025**

	Notes	31.5.25 Unrestricted fund £	31.5.24 Total funds £
FIXED ASSETS			
Tangible assets	6	2,048	295
CURRENT ASSETS			
Debtors	7	1,000	-
Cash at bank		20,447	20,301
		21,447	20,301
CREDITORS			
Amounts falling due within one year	8	(2,185)	(1,169)
NET CURRENT ASSETS		19,262	19,132
TOTAL ASSETS LESS CURRENT LIABILITIES		21,310	19,427
NET ASSETS		21,310	19,427
FUNDS	9		
Unrestricted funds		21,310	19,427
TOTAL FUNDS		21,310	19,427

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2026 and were signed on its behalf by:



J Farthing - Trustee

Sodbury Vale Musical Comedy Club

Notes to the Financial Statements for the Year Ended 31 May 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Tangible fixed assets

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

Plant and machinery - 20% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS AND LEGACIES

	31.5.25 Unrestricted funds £	31.5.24 Total funds £
Donations	1,125	862
Memberships	4,211	3,564
Other income	1,869	1,277
Show tickets	17,962	16,244
Merchandise	934	803
	<hr/>	<hr/>
	26,101	22,750
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Sodbury Vale Musical Comedy Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

3. OTHER TRADING ACTIVITIES

	31.5.25	31.5.24
	Unrestricted	Total
	funds	funds
	£	£
Fundraising events	<u>2,802</u>	<u>3,152</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,750
Other trading activities	<u>3,152</u>
Total	<u>25,902</u>
EXPENDITURE ON	
Charitable activities	
Expenses	<u>19,846</u>
NET INCOME	6,056
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>13,371</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,427</u>

Sodbury Vale Musical Comedy Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 June 2024	462
Additions	2,264
	<u>2,726</u>
At 31 May 2025	<u>2,726</u>
DEPRECIATION	
At 1 June 2024	167
Charge for year	511
	<u>678</u>
At 31 May 2025	<u>678</u>
NET BOOK VALUE	
At 31 May 2025	<u>2,048</u>
At 31 May 2024	<u>295</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Prepayments and accrued income	1,000	-
	<u>1,000</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25 £	31.5.24 £
Other creditors	2,185	1,169
	<u>2,185</u>	<u>1,169</u>

9. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	19,427	1,883	21,310
	<u>19,427</u>	<u>1,883</u>	<u>21,310</u>
TOTAL FUNDS	<u>19,427</u>	<u>1,883</u>	<u>21,310</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,903	(27,020)	1,883
	<u>28,903</u>	<u>(27,020)</u>	<u>1,883</u>
TOTAL FUNDS	<u>28,903</u>	<u>(27,020)</u>	<u>1,883</u>

Sodbury Vale Musical Comedy Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2025**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	13,371	6,056	19,427
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,371</u>	<u>6,056</u>	<u>19,427</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,902	(19,846)	6,056
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>25,902</u>	<u>(19,846)</u>	<u>6,056</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

Sodbury Vale Musical Comedy Club

**Detailed Statement of Financial Activities
for the Year Ended 31 May 2025**

	31.5.25 Unrestricted funds £	31.5.24 Total funds £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,125	862
Memberships	4,211	3,564
Other income	1,869	1,277
Show tickets	17,962	16,244
Merchandise	934	803
	<hr/>	<hr/>
	26,101	22,750
Other trading activities		
Fundraising events	2,802	3,152
	<hr/>	<hr/>
Total incoming resources	28,903	25,902
 EXPENDITURE		
Charitable activities		
Other operating leases - rent	2,210	2,203
Insurance	986	917
Postage and stationery	714	359
Advertising	257	444
Sundries	2,389	977
Room hire	2,897	3,077
Subscriptions	11	199
Clothing costs	1,225	1,295
Licences	500	500
Lighting and sound	4,667	4,353
Musicians	3,879	3,314
Props and set materials	806	173
Motor expenses	955	626
Royalties	4,249	526
Fundraising costs	193	269
Accountancy fees	570	540
Depreciation of tangible fixed assets	512	74
	<hr/>	<hr/>
	27,020	19,846
	<hr/>	<hr/>
Total resources expended	27,020	19,846
	<hr/>	<hr/>
Net income	1,883	6,056
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This page does not form part of the statutory financial statements