

ZODIAC AMATEUR OPERATIC SOCIETY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH, 2025

ZODIAC AMATEUR OPERATIC SOCIETY
CHARITY INFORMATION

Charity Name:	Zodiac Amateur Operatic Society
Governing Instrument	Registered Charity Number 500502 NODA Membership Number 2695 Governed by Constitution revised May 2024
Chairman	Matt Weaver
Secretary	Craig Price
Treasurer	Beth Stratford
Bankers:	HSBC 99-101 Lord Street Liverpool L2 6PG
Independent Examiner:	A Seddon ACMA East Woodfinlow Lower Thingwall Lane Wirral CH61 1AY

ZODIAC AMATEUR OPERATIC SOCIETY

ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH, 2025

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Charity Objectives

- The promotion and furtherance of education and public appreciation in performing dramatic and operatic arts. Predominantly through the genre of musical theatre.
- To further the development of public appreciation and taste in musical theatre.
- To support charitable organisations and work for charitable purposes as the Committee shall from time to time determine.

Background

We are The Zodiac, an award winning musical theatre society based in Frodsham, Cheshire. We've been performing musicals for over 50 years since our foundation as a registered charity in 1968.

Trustee membership and appointment

The Board of Trustees shall be known as the Committee and is appointed annually at each AGM. It shall consist of: Chair, Secretary, Treasurer and nine members of the company to be elected by members present at the AGM. During the year all the following served as trustees of the charity

Mr M Weaver (Chair)	Miss G Dougall
Mr C Price (Secretary)	Miss C Pennington
Mrs B Stratford (Treasurer)	Miss F Wellman
Ms T Ellams	Mr P Brownbill
Mrs G Maddox	Miss J Martin (until 20th Nov 24)
Mr A M Garland	

Organisation

The trustees meet each month and create sub groups when required.

Review of the Year

Over the past 12 months we have brought to life two very different large-scale musical productions at the Grange Theatre in Hartford - Elf and Fame.

Once again we have demonstrated our ability to stage quality productions that resonate with our audiences and fulfil our charitable purpose of developing public appreciation and taste in musical theatre.

The standard of our performances is often recognised in the form of nominations at the annual NODA awards. I'm pleased to report that in 2024 we received a total of 6 nominations in our district and I'm delighted we took home the district 8 trophies in two categories.

I'd like to thank everyone who played a part on or off-stage, however big or small. The Zodiac provides so much more than a place to perform - it is a place for you to belong.

Plans for the future

We have established a new relationship with The Hammond, Chester for our next two productions - The Producers and We Will Rock You. We have also secured a booking at the Brindley Theatre for Sister Act.

Financial Review

Results for the period are set out on page 5.

Our main source of income was from show income £37,570 (2024: 38,594). The main item of expenditure this year was in respect of show expenditure £46,187 (2024: £43,294).

ZODIAC AMATEUR OPERATIC SOCIETY
ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH, 2025 (Cont.)

Reserves policy

We aim to hold reserves sufficient to cover all non show related costs for 12 months and £5,000 to cover any show related fees already incurred. This is currently £6,502 (2024: £6,157). There is currently a surplus on general unrestricted funds of £20,980 (2024: Surplus £19,236).

Risk Statement

The charity has reviewed the major risks to which it is exposed, and systems have been established to mitigate them.

The main areas are:

Financial: The trustees aim to create accurate budgets to check the viability of a show before proceeding. These budgets are monitored regularly and amendments are made when required.

Operational: In the event of a rehearsal space becoming unusable for a limited time frame, other buildings within the area can be used as an alternative facility.

In the event of a production team member having to step back, other members can step in.

Safeguarding of children and vulnerable adults: The trustees take advice from local councils and NODA to create a safe environment for children and adults in our productions.

Public Benefit Statement

When planning our activities for the period, the trustees gave consideration to the Charity Commission's guidance on public benefit and, in particular, the specific guidance to charities concerned with the advancement of education and appreciation for the theatre.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

On behalf of the Charity

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 Matt Weaver
 22nd May 2025

ZODIAC AMATEUR OPERATIC SOCIETY
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ZODIAC AMATEUR OPERATIC SOCIETY

Report to the Zodiac Amateur Operatic Society (the Trust) on my examination of the accounts for the year ended 31st March 2025 which are set out on pages 5 to 7 of your Annual Report.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

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.
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 order to enable a proper understanding of the accounts to be reached.

A Seddon ACMA
East Woodfinlow
Lower Thingwall Lane
Wirral
CH61 1AY

20th June 2025

ZODIAC AMATEUR OPERATIC SOCIETY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
	Note			2025 £	2024 £
RECEIPTS					
Donations and legacies	1	3,315	0	3,315	3,429
Charitable activities	2	38,843	0	38,843	39,615
Other trading activities	3	629	0	629	1,458
Investments	4	3	0	3	0
TOTAL RECEIPTS		<u>42,790</u>	<u>0</u>	<u>42,790</u>	<u>44,502</u>
PAYMENTS					
Charitable Activities	5	51,173	0	51,173	45,607
Raising funds	6	136	0	136	66
TOTAL PAYMENTS		<u>51,309</u>	<u>0</u>	<u>51,309</u>	<u>45,673</u>
NET RECEIPTS/(PAYMENTS) BEFORE TRANSFERS		(8,519)	-	(8,519)	(1,171)
TRANSFER BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>(8,519)</u>	<u>-</u>	<u>(8,519)</u>	<u>(1,171)</u>
RECONCILIATION OF FUNDS:					
TOTAL CASH FUNDS BROUGHT FORWARD AT 1ST APRIL, 2024		19,236	0	19,236	20,407
TOTAL CASH FUNDS CARRIED FORWARD AT 31ST MARCH, 2025		<u>10,717</u>	<u>0</u>	<u>10,717</u>	<u>19,236</u>

ZODIAC AMATEUR OPERATIC SOCIETY
STATEMENT OF ASSETS AND LIABILITIES AT 31ST MARCH, 2025

	Unrestricted Funds	Restricted Funds	2025 £	2024 £
CASH FUNDS				
HSBC Current Account	9,125	0	9,125	18,939
HSBC Deposit Account	165	0	165	162
Cash Funds	1,427	0	1,427	135
	<u>10,717</u>	<u>0</u>	<u>10,717</u>	<u>19,236</u>
OTHER CURRENT ASSETS (General Fund)				
Ticket Sales	13,112	0	13,112	0
Other Debtors	169	0	169	0
TOTAL ASSETS	<u>23,998</u>	<u>0</u>	<u>23,998</u>	<u>19,236</u>
LIABILITIES: (General Fund)				
Mti Licence	3,018	0	3,018	0
ASSETS LESS LIABILITIES	<u>20,980</u>	<u>0</u>	<u>20,980</u>	<u>19,236</u>

Approved by the Trustees on 22nd May 2025 and signed on its behalf by:

.....
M Weaver

.....
B Stratford

The notes on page 7 form part of these accounts.

ZODIAC AMATEUR OPERATIC SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2025

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
1 <u>Donations and legacies</u>						
Memberships	1,375	0	1,375	1365	0	1365
Grants	1,110	0	1,110	2,500	0	2,500
Donations	748	0	748	929	0	929
Gift Aid Reclaim	82	0	82	0	0	0
	<u>3,315</u>	<u>0</u>	<u>3,315</u>	<u>4,794</u>	<u>0</u>	<u>3,429</u>
2 <u>Charitable activities</u>						
Show Income	37,570	0	37,570	38,594	0	38,594
Events	1,273	0	1,273	1,021	0	1,021
	<u>38,843</u>	<u>0</u>	<u>38,843</u>	<u>39,615</u>	<u>0</u>	<u>39,615</u>
3 <u>Other trading activities</u>						
Fundraising	629	0	629	1,458	0	1,458
	<u>629</u>	<u>0</u>	<u>629</u>	<u>1,458</u>	<u>0</u>	<u>1,458</u>
4 <u>Investments</u>						
Bank Interest	3	0	3	0	0	0
	<u>3</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 <u>Charitable Activities</u>						
Show Expenditure	46,187	0	46,187	43,294	0	43,294
Insurance	522	0	522	515	0	515
Stage Equipment	2,278	0	2,278	76	0	76
Memberships	320	0	320	480	0	480
Events	1,206	0	1,206	1,080	0	1,080
Administration Costs	598	0	598	93	0	93
Bank Charges	62	0	62	69	0	69
	<u>51,173</u>	<u>0</u>	<u>51,173</u>	<u>45,607</u>	<u>0</u>	<u>45,607</u>
6 <u>Raising funds</u>						
Fundraising Costs	136		136	66	0	66
	<u>136</u>	<u>0</u>	<u>136</u>	<u>66</u>	<u>0</u>	<u>66</u>