

THE STOURBRIDGE AMATEUR OPERATIC SOCIETY

England & Wales · Charity number 511436

Details

Status Registered

Legal form Other

Registered 1981-05-11

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

Contact

Address 125 Vicarage Road
Wollaston
Stourbridge
DY8 4QZ

Phone 07747691821

Email info@stourbridge-operatic.co.uk

Website www.stourbridge-operatic.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: Producing musicals for the public of Stourbridge and surrounding area. To assist, educate and encourage young people to perform and enjoy the dramatic and operatic arts.

Classification

- **How:** Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Dudley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£65,979	£74,645	-	-
2024-12-31	£88,189	£77,301	-	-
2023-12-31	£69,908	£67,349	-	-
2022-12-31	£63,709	£73,416	-	-
2021-12-31	£11,651	£12,342	-	-

Trustees

Name	Role	Appointed
FRED SHAW	Chair	2026-03-18
ANNA HOUGH		2015-03-17
Bernard Shaw		2025-03-25
Beth Hemmings		2023-03-14
DAVID WILLIAM GREGORY		1995-03-16
JEANNE HUNT		2016-03-15
JONATHAN HUNT		2017-03-15
KATE RUSSELL		2025-03-25
Kate Berrington		2023-03-14
Nick Westley-Smith		2025-03-25

THE STOURBRIDGE AMATEUR OPERATIC SOCIETY

England & Wales - Charity number 511436

Accounts

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements

for the Year Ended 31st December 2025

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements

for the Year Ended 31st December 2025

CONTENTS

	Page
Trustees' Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 - 8
Production Account (Not part of the Statutory Accounts)	9

STOURBRIDGE AMATEUR OPERATIC SOCIETY

TRUSTEES' REPORT

The Trustees have pleasure in presenting their report and independently examined financial statements for the year ended 31st December 2025.

STATUS

Stourbridge Amateur Operatic Society is a registered charity (No. 511436) governed by its constitution. Its address for correspondence is 125 Vicarage Road, Wollaston, Stourbridge, West Midlands DY8 4QZ.

OBJECTIVES OF THE SOCIETY

The objectives of the society are 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.

ORGANISATION STRUCTURE

The Society is managed by a committee of members who are elected at the Annual General Meeting. During the year that committee was as follows:

Prof L Davies	- Chairman	Mr J Hunt
Mr B Shaw	- Secretary	Mrs J Hunt
Mr D Gregory	- Treasurer	Mrs E Miles
Mrs A Hough	- Vice-Chairman	Mrs K Russell (appointed 25th March 2025)
Miss K Berrington		Mrs V Simpson (resigned 25th March 2025)
Mrs E-L Clifton (resigned 25th March 2025)		Mr N Westley-Smith (appointed 25th March 2025)
Miss B Hemmings		

No members of the committee received remuneration. Trustees' expenses are detailed in Note 5 of the accounts.

REVIEW OF ACTIVITIES

The results for the year are set out on page 3. The Youth production of "Anything Goes" was a success critically but unfortunately ticket sales fell short of expectations, resulting in a loss of £4,558. The main production of "Hello, Dolly!" saw a similar situation with audiences responding positively to this classic show but the number of tickets sold was the lowest for many years. The main show therefore made a loss of £7,493. Although the committee is disappointed with the financial results, they are pleased with the feedback from the audiences who appreciated the showcasing of these older shows. Costs were well managed for both shows and the focus therefore needs to be on generating better ticket sales to prevent further losses.

Thankfully, there was a £3,384 surplus on other activities thereby reducing the overall losses for the year to £8,666, compared with a surplus of £10,888 for 2024. This was principally helped both by the continued high level of interest rates and the fundraising by the society's treasurer in running the London marathon in April 2025, raising £1,629 (net of costs) for the society.

The society made total charitable donations of £600 in the year, split equally between Mary Stevens Hospice, Cancer Support at the White House and Asbestos Support.

The committee has secured the rights for "Hadestown: Teen Edition" for the Youth section in July and "We Will Rock You" for the main production in October 2026, two modern shows which it hopes will be both popular with members and the public. It will continue to closely scrutinise costs and ensure the necessary steps are taken to encourage the public to support its productions.

POLICY ON RESERVES

The Committee has a policy of keeping reserves at a level sufficient to cover the net annual cost of productions. Should reserves fall below this level the committee explores other fundraising possibilities to cover the shortfall.

GOVERNANCE AND INTERNAL CONTROL

The Committee actively reviews the major strategic, business and operational risks, which the charity faces and confirms that it has established systems to mitigate the significant risks

COMMITTEE'S RESPONSIBILITIES

The constitution of the Society requires the committee to ensure the keeping of a true account of the Society's income and expenditure and to submit accounts for an independent examination at least once a year. The committee is responsible for ensuring that proper minute books, accounts and other relevant records are kept.

Approved by the committee of management and signed on behalf of the committee:


.....

B SHAW

Secretary

12th February, 2026

STOURBRIDGE AMATEUR OPERATIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's report to the members of Stourbridge Amateur Operatic Society (Registered Charity Number 511436) on the accounts for the year ended 31st December 2025 set out on pages 3 to 8.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *M A Taylor FCCA*

Date *10.2.26*

M. Taylor, FCCA
122 Bridgnorth Road
Wollaston
STOURBRIDGE
DY8 3PB

STOURBRIDGE AMATEUR OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31st December 2025

	Notes	Unrestricted Funds £	2025 £	2024 £
INCOMING RESOURCES	3			
Incoming Resources from Generating Funds				
Voluntary Income		4,858	4,858	3,173
Activities for generating funds		1,749	1,749	2,182
Investment Income		1,752	1,752	1,943
Incoming Resources from Charitable Activities				
Production Account		57,620	57,620	80,891
Total Incoming resources		<u>65,979</u>	<u>65,979</u>	<u>88,189</u>
RESOURCES EXPENDED	4			
Costs of Generating Funds				
Costs of generating voluntary income		23	23	8
Fundraising Trading Costs		976	976	193
Charitable Activities				
Production Account		69,671	69,671	72,734
Donations		600	600	800
Governance Costs		3,375	3,375	3,566
Total Resources expended		<u>74,645</u>	<u>74,645</u>	<u>77,301</u>
Net movement in funds		(8,666)	(8,666)	10,888
Total Funds brought forward		<u>63,352</u>	<u>63,352</u>	<u>52,464</u>
Total Funds carried forward		<u><u>54,686</u></u>	<u><u>54,686</u></u>	<u><u>63,352</u></u>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

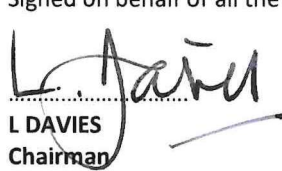
BALANCE SHEET

As at 31st December 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		2,192		2,777
CURRENT ASSETS					
Debtors	7	5,695		5,943	
Cash at Bank and in hand		46,799		54,637	
		<u>52,494</u>		<u>60,580</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	-		5	
		<u>52,494</u>		<u>60,575</u>	
NET CURRENT ASSETS			52,494		60,575
NET ASSETS			<u>54,686</u>		<u>63,352</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	9		54,686		63,352

These financial statements were approved by the Committee of the Society on 12th February, 2026

Signed on behalf of all the trustees


L DAVIES
Chairman


D GREGORY
Treasurer

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2025

1. BASIS OF PREPARATION

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- Accounting Standards; and
- The Charities Act

2. ACCOUNTING POLICIES

Recognition of incoming resources

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

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

Tax Reclaims on donations and gifts

Incoming Resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment Income

This is included in the accounts when receivable.

Liability Recognition

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

Tangible Fixed Assets for use by charity

These are capitalized if they can be used for more than one year and are depreciated to their estimated residual values over the period of their estimated economic lives. The rate used is 10% on a straight line basis.

3. ANALYSIS OF INCOMING RESOURCES

	2025 £	2024 £
Voluntary Income		
Subscriptions	1,590	1,740
Tax reclaimed under Gift Aid Scheme	1,396	1,401
Donations	1,872	32
	<u>4,858</u>	<u>3,173</u>
Activities for Generating Funds		
Hire of Props etc.	620	870
Sundry Income	1,129	1,312
	<u>1,749</u>	<u>2,182</u>
Investment Income		
Bank interest	1,752	1,943
	<u>1,752</u>	<u>1,943</u>
Production Account		
Ticket Sales	50,904	72,325
Programme Sales	1,182	1,651
Programme Adverts	1,315	1,330
Programme Sponsors	310	80
Sale of Libs and Scores	-	-
Sundry Income	309	1,305
Show Donations	3,600	4,200
	<u>57,620</u>	<u>80,891</u>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2025

4. ANALYSIS OF RESOURCES EXPENDED

	2025	2024
	£	£
Costs of Generating Voluntary Income		
Trustee Expenses	23	8
Fundraising Trading Costs		
Sundry Expenses	976	193
	976	193
Production Account		
Royalties	10,348	13,886
Hire of Rooms	15,719	14,419
Costumes and properties	4,595	3,850
Scenery, lighting, sound etc.	17,902	19,085
Advertising, printing etc.	2,504	1,921
Orchestra and music	9,060	9,181
Printing programmes	589	942
Honoraria	8,600	8,150
Tickets and promotion	177	113
Sundry Expenses	177	1,187
	69,671	72,734
Governance Costs		
NODA Medals	290	414
NODA subscriptions & meetings	299	245
Insurance	1,986	1,849
Training	-	325
Sundry Expenses	96	65
Bank Charges	119	84
Depreciation	585	584
	3,375	3,566

5. TRUSTEE EXPENSES

	2025	2024
	£	£
Number of Trustees who were paid expenses	2	1
	23	8

Nature of Expenses

Trustees are reimbursed for postage, stationery and telephone costs incurred on behalf of the Society.

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2025

6. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Cost as at 1st January 2025	10,076
Additions	-
Disposals	-
	10,076
Cost as at 31st December 2025	10,076
Depreciation as at 1st January 2025	7,299
Charge for the Year	585
Disposals	-
	7,884
Depreciation as at 31st December 2025	7,884
NBV at 31st December 2025	2,192
NBV at 31st December 2024	2,777

7. DEBTORS

	2025 £	2024 £
Prepayments & Accrued Income	5,695	5,943
	5,695	5,943
	5,695	5,943

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued Expenses	-	5
	-	5
	-	5

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2025

9. UNRESTRICTED FUNDS

	General Fund £	Designated Fund £	TOTAL £
Tangible Fixed Assets	2,192	-	2,192
Current Assets	51,487	1,007	52,494
Current Liabilities	-	-	-
	<u>53,679</u>	<u>1,007</u>	<u>54,686</u>

	1 Jan 2025 £	Incoming Resources £	Resources Expended £	31 Dec 2025 £
General Fund	62,345	65,979	(74,645)	53,679
Designated Fund	1,007	-	-	1,007
	<u>63,352</u>	<u>65,979</u>	<u>(74,645)</u>	<u>54,686</u>

The designated fund represents amounts set aside in respect of educational bursaries available.

THE STOURBRIDGE AMATEUR OPERATIC SOCIETY

England & Wales - Charity number 511436

Accounts

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements

for the Year Ended 31st December 2024

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements for the Year Ended 31st December 2024

CONTENTS

	Page
Trustees' Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 - 8
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STOURBRIDGE AMATEUR OPERATIC SOCIETY

TRUSTEES' REPORT

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STATUS

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OBJECTIVES OF THE SOCIETY

The objectives of the society are 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.

ORGANISATION STRUCTURE

The Society is managed by a committee of members who are elected at the Annual General Meeting. During the year that committee was as follows:

Prof L Davies	- Chairman	Mrs E-L Clifton
Mrs V Simpson	- Secretary	Miss B Hemmings
Mr D Gregory	- Treasurer	Mr J Hunt
Mrs A Hough	- Vice-Chairman	Mrs J Hunt
Miss K Berrington		Mrs E Miles
Mr A Chester (resigned 25th April 2024)		

No members of the committee received remuneration. Trustees' expenses are detailed in Note 5 of the accounts.

REVIEW OF ACTIVITIES

The results for the year are set out on page 3. The Youth production of "Les Misérables" was a huge success both financially and critically with 100% ticket sales, a first in living memory of the society, resulting in a surplus of £8,034. The main production of "West Side Story" saw an increase of 15.7% in ticket sales compared to the 2023 production of "Made In Dagenham". This, along with an underspend on budgeted costs, contributed to the small surplus of £123. There was a £2,731 surplus on other activities, mainly generated by bank interest and Gift Aid receipts, resulting in an overall surplus for the year of £10,888, compared with a surplus of £2,559 for 2023.

The NODA conference in April brought success for our 2023 Youth production of "Everybody's Talking About Jamie - Teen Edition" as it won the Region 8 Youth Award. Life member Bernard Shaw was also presented with a Special Recognition Award for his many years' contribution to amateur theatre.

The society made total charitable donations of £800 in the year, split equally between Mary Stevens Hospice, West Midlands Air Ambulance, DGNHS Charity and Acorns Children's Hospice.

The committee has secured the rights for "Anything Goes" for the Youth section in July and "Hello Dolly" for the main production in October 2025, two traditional shows which it feels will be both popular with members and the public. It will continue to closely scrutinise costs and ensure the necessary steps are taken to encourage the public to support its productions.

POLICY ON RESERVES

The Committee has a policy of keeping reserves at a level sufficient to cover the net annual cost of productions. Should reserves fall below this level the committee explores other fundraising possibilities to cover the shortfall.

GOVERNANCE AND INTERNAL CONTROL

The Committee actively reviews the major strategic, business and operational risks, which the charity faces and confirms that it has established systems to mitigate the significant risks

COMMITTEE'S RESPONSIBILITIES

The constitution of the Society requires the committee to ensure the keeping of a true account of the Society's income and expenditure and to submit accounts for an independent examination at least once a year. The committee is responsible for ensuring that proper minute books, accounts and other relevant records are kept.

Approved by the committee of management and signed on behalf of the committee:



V SIMPSON

Secretary

6th February, 2025

STOURBRIDGE AMATEUR OPERATIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's report to the members of Stourbridge Amateur Operatic Society (Registered Charity Number 511436) on the accounts for the year ended 31st December 2024 set out on pages 3 to 8.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed M A Taylor FCCA

M. Taylor, FCCA
122 Bridgnorth Road
Wollaston
STOURBRIDGE
DY8 3PB

Date 2 ND FEBRUARY 2025

STOURBRIDGE AMATEUR OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31st December 2024

	Notes	Unrestricted Funds £	2024 £	2023 £
INCOMING RESOURCES	3			
Incoming Resources from Generating Funds				
Voluntary Income		3,173	3,173	2,740
Activities for generating funds		2,182	2,182	1,762
Investment Income		1,943	1,943	1,324
Incoming Resources from Charitable Activities				
Production Account		80,891	80,891	64,082
Total Incoming resources		88,189	88,189	69,908
RESOURCES EXPENDED	4			
Costs of Generating Funds				
Costs of generating voluntary income		8	8	17
Fundraising Trading Costs		193	193	207
Charitable Activities				
Production Account		72,734	72,734	63,857
Donations		800	800	600
Governance Costs		3,566	3,566	2,668
Total Resources expended		77,301	77,301	67,349
Net movement in funds		10,888	10,888	2,559
Total Funds brought forward		52,464	52,464	49,905
Total Funds carried forward		63,352	63,352	52,464

STOURBRIDGE AMATEUR OPERATIC SOCIETY

BALANCE SHEET

As at 31st December 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		2,777		3,361
CURRENT ASSETS					
Debtors	7	5,943		2,469	
Cash at Bank and in hand		54,637		47,233	
		<u>60,580</u>		<u>49,702</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	5		599	
NET CURRENT ASSETS			60,575		49,103
NET ASSETS			<u>63,352</u>		<u>52,464</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	9		<u>63,352</u>		<u>52,464</u>

These financial statements were approved by the Committee of the Society on 6th February, 2025

Signed on behalf of all the trustees



L DAVIES
Chairman



D GREGORY
Treasurer

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2024

1. BASIS OF PREPARATION

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- Accounting Standards; and
- The Charities Act

2. ACCOUNTING POLICIES

Recognition of incoming resources

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

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

Tax Reclaims on donations and gifts

Incoming Resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment Income

This is included in the accounts when receivable.

Liability Recognition

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

Tangible Fixed Assets for use by charity

These are capitalized if they can be used for more than one year and are depreciated to their estimated residual values over the period of their estimated economic lives. The rate used is 10% on a straight line basis.

3. ANALYSIS OF INCOMING RESOURCES

	2024 £	2023 £
Voluntary Income		
Subscriptions	1,740	1,590
Tax reclaimed under Gift Aid Scheme	1,401	1,131
Donations	32	19
	<u>3,173</u>	<u>2,740</u>
Activities for Generating Funds		
Hire of Props etc.	870	755
Sundry Income	1,312	1,007
	<u>2,182</u>	<u>1,762</u>
Investment Income		
Bank interest	1,943	1,324
	<u>1,943</u>	<u>1,324</u>
Production Account		
Ticket Sales	72,325	57,361
Programme Sales	1,651	1,341
Programme Adverts	1,330	1,220
Programme Sponsors	80	-
Sale of Libs and Scores	-	85
Sundry Income	1,305	355
Rehearsal Fee	4,200	3,720
	<u>80,891</u>	<u>64,082</u>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2024

4. ANALYSIS OF RESOURCES EXPENDED

	2024 £	2023 £
Costs of Generating Voluntary Income		
Trustee Expenses	8	17
Fundraising Trading Costs		
Sundry Expenses	193	207
	193	207
Production Account		
Royalties	13,886	10,392
Hire of Rooms	14,419	14,645
Costumes and properties	3,850	3,309
Scenery, lighting, sound etc.	19,085	16,151
Advertising, printing etc.	1,921	1,427
Orchestra and music	9,181	9,070
Printing programmes	942	765
Honoraria	8,150	7,880
Tickets and promotion	113	140
Sundry Expenses	1,187	78
	72,734	63,857
Governance Costs		
NODA Medals	414	-
NODA subscriptions & meetings	245	230
Insurance	1,849	1,698
Training	325	-
Sundry Expenses	65	75
Bank Charges	84	80
Depreciation	584	585
	3,566	2,668

5. TRUSTEE EXPENSES

	2024	2023
Number of Trustees who were paid expenses	1	1
	£	£
Total amount paid	8	17

Nature of Expenses

Trustees are reimbursed for postage, stationery and telephone costs incurred on behalf of the Society.

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2024

6. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Cost as at 1st January 2024	10,076
Additions	-
Disposals	-
Cost as at 31st December 2024	10,076
Depreciation as at 1st January 2024	6,715
Charge for the Year	584
Disposals	-
Depreciation as at 31st December 2024	7,299
NBV at 31st December 2024	2,777
NBV at 31st December 2023	3,361

7. DEBTORS

	2024 £	2023 £
Prepayments & Accrued Income	5,943	2,469
	5,943	2,469

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued Expenses	5	599
	5	599

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2024

9. UNRESTRICTED FUNDS

	General Fund £	Designated Fund £	TOTAL £
Tangible Fixed Assets	2,777	-	2,777
Current Assets	59,573	1,007	60,580
Current Liabilities	(5)	-	(5)
	<u>62,345</u>	<u>1,007</u>	<u>63,352</u>

	1 Jan 2024 £	Incoming Resources £	Resources Expended £	31 Dec 2024 £
General Fund	51,457	88,189	(77,301)	62,345
Designated Fund	1,007	-	-	1,007
	<u>52,464</u>	<u>88,189</u>	<u>(77,301)</u>	<u>63,352</u>

The designated fund represents amounts set aside in respect of educational bursaries available.

STOURBRIDGE AMATEUR OPERATIC SOCIETY

PRODUCTION ACCOUNT

for the Year Ended 31st December 2024

	2024 Youth Les Mis £	2024 West Side Story £	2023 Youth ETA Jamie £	2023 Made In Dagenham £
INCOME				
Ticket Sales	31,494	40,831	22,085	35,276
Programme Sales	658	993	393	948
Programme Adverts	610	720	420	800
Programme Sponsors	-	80	-	-
Sale of Libs and Scores	-	-	85	-
Sundry Income	1,305	-	255	100
Rehearsal Fee	2,300	1,900	2,050	1,670
	<u>36,367</u>	<u>44,524</u>	<u>25,288</u>	<u>38,794</u>
EXPENDITURE				
Royalties	6,047	7,839	3,619	6,773
Hire of Rooms	6,029	8,390	5,423	9,222
Costumes and properties	1,678	2,172	1,241	2,068
Scenery, lighting, sound etc.	7,028	12,057	3,241	12,910
Advertising, printing etc.	759	1,162	630	797
Orchestra and music	1,752	7,429	3,644	5,426
Printing programmes	385	557	243	522
Honoraria	3,500	4,650	3,500	4,380
Tickets and promotion	36	77	48	92
Sundry Expenses	1,119	68	78	-
	<u>28,333</u>	<u>44,401</u>	<u>21,667</u>	<u>42,190</u>
GAINS/(LOSSES) ON PRODUCTIONS	<u>8,034</u>	<u>123</u>	<u>3,621</u>	<u>(3,396)</u>

This page does not form part of the Statutory Accounts

THE STOURBRIDGE AMATEUR OPERATIC SOCIETY

England & Wales - Charity number 511436

Accounts

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements

for the Year Ended 31st December 2023

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements

for the Year Ended 31st December 2023

CONTENTS

	Page
Trustees' Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 - 8
Production Account (Not part of the Statutory Accounts)	9

STOURBRIDGE AMATEUR OPERATIC SOCIETY

TRUSTEES' REPORT

The Trustees have pleasure in presenting their report and independently examined financial statements for the year ended 31st December 2023.

STATUS

Stourbridge Amateur Operatic Society is a registered charity (No. 511436) governed by its constitution. Its address for correspondence is 125 Vicarage Road, Wollaston, Stourbridge, West Midlands DY8 4QZ.

OBJECTIVES OF THE SOCIETY

The objectives of the society are 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.

ORGANISATION STRUCTURE

The Society is managed by a committee of members who are elected at the Annual General Meeting. During the year that committee was as follows:

Prof L Davies	- Chairman	Mrs E-L Clifton
Mrs V Simpson	- Secretary	Miss B Hemmings (appointed 14th March, 2023)
Mr D Gregory	- Treasurer	Mr J Hunt
Mrs A Hough	- Vice-Chairman	Mrs J Hunt
Miss K Berrington (appointed 14th March, 2023)		Mrs E Miles (appointed 14th March, 2023)
Mr A Chester		Mr B Shaw (resigned 14th March, 2023)

No members of the committee received remuneration. Trustees' expenses are detailed in Note 5 of the accounts.

REVIEW OF ACTIVITIES

The results for the year are set out on page 3. The Youth production of "Everybody's Talking About Jamie" was a huge success both financially and critically with 91% ticket sales and a NODA nomination for best youth musical in Region 8. Whilst the main production of "Made In Dagenham" fell short on ticket sales, with only 69% sold, it still had a very enthusiastic response from its audience, with standing ovations every night. It also received a NODA nomination for the best musical in Region 8 and we will find out in April whether we were successful, along with that for the Youth section. Fingers crossed! Thankfully, the loss of £3,396 on "Made In Dagenham" was covered by the surplus of £3,621 on "Everybody's Talking About Jamie". There was a £2,334 surplus on other activities, mainly generated by bank interest and Gift Aid receipts, resulting in an overall surplus for the year of £2,559, compared with a deficit of £9,707 for 2022.

The society made total charitable donations of £600 in the year, split equally between Mary Stevens Hospice, West Midlands Air Ambulance and The Leukaemia Unit Appeal Fund (supporting the Georgina Unit, Russells Hall Hospital).

The committee has secured the rights for "Les Miserables - School Edition" for the Youth section in July and "West Side Story" for the main production in October 2024, which it feels will be both popular with members and the public. It will continue to closely scrutinise costs and ensure the necessary steps are taken to encourage the public to support its productions.

POLICY ON RESERVES

The Committee has a policy of keeping reserves at a level sufficient to cover the net annual cost of productions. Should reserves fall below this level the committee explores other fundraising possibilities to cover the shortfall.

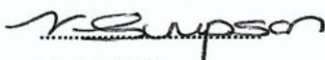
GOVERNANCE AND INTERNAL CONTROL

The Committee actively reviews the major strategic, business and operational risks, which the charity faces and confirms that it has established systems to mitigate the significant risks

COMMITTEE'S RESPONSIBILITIES

The constitution of the Society requires the committee to ensure the keeping of a true account of the Society's income and expenditure and to submit accounts for an independent examination at least once a year. The committee is responsible for ensuring that proper minute books, accounts and other relevant records are kept.

Approved by the committee of management and signed on behalf of the committee:



V SIMPSON
Secretary
27th February, 2024

STOURBRIDGE AMATEUR OPERATIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's report to the members of Stourbridge Amateur Operatic Society (Registered Charity Number 511436) on the accounts for the year ended 31st December 2023 set out on pages 3 to 8.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed MATaylor FCCA

Date 25/2/24

M. Taylor, FCCA
122 Bridgnorth Road
Wollaston
STOURBRIDGE
DY8 3PB

STOURBRIDGE AMATEUR OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31st December 2023

	Notes	Unrestricted Funds £	2023 £	2022 £
INCOMING RESOURCES	3			
Incoming Resources from Generating Funds				
Voluntary Income		2,740	2,740	1,794
Activities for generating funds		1,762	1,762	2,061
Investment Income		1,324	1,324	632
Incoming Resources from Charitable Activities				
Production Account		64,082	64,082	59,222
Total Incoming resources		<u>69,908</u>	<u>69,908</u>	<u>63,709</u>
RESOURCES EXPENDED	4			
Costs of Generating Funds				
Costs of generating voluntary income		17	17	-
Fundraising Trading Costs		207	207	923
Charitable Activities				
Production Account		63,857	63,857	69,592
Donations		600	600	600
Governance Costs		2,668	2,668	2,301
Total Resources expended		<u>67,349</u>	<u>67,349</u>	<u>73,416</u>
Net movement in funds		2,559	2,559	(9,707)
Total Funds brought forward		<u>49,905</u>	<u>49,905</u>	<u>59,612</u>
Total Funds carried forward		<u><u>52,464</u></u>	<u><u>52,464</u></u>	<u><u>49,905</u></u>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

BALANCE SHEET

As at 31st December 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		3,361		3,946
CURRENT ASSETS					
Debtors	7	2,469		3,718	
Cash at Bank and in hand		47,233		42,442	
		<u>49,702</u>		<u>46,160</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	599		201	
NET CURRENT ASSETS			<u>49,103</u>		<u>45,959</u>
NET ASSETS			<u>52,464</u>		<u>49,905</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	9		<u>52,464</u>		<u>49,905</u>

These financial statements were approved by the Committee of the Society on 27th February, 2024

Signed on behalf of all the trustees


L DAVIES
Chairman


D GREGORY
Treasurer

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2023

1. BASIS OF PREPARATION

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- Accounting Standards; and
- The Charities Act

2. ACCOUNTING POLICIES

Recognition of incoming resources

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

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

Tax Reclaims on donations and gifts

Incoming Resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment Income

This is included in the accounts when receivable.

Liability Recognition

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

Tangible Fixed Assets for use by charity

These are capitalized if they can be used for more than one year and are depreciated to their estimated residual values over the period of their estimated economic lives. The rate used is 10% on a straight line basis.

3. ANALYSIS OF INCOMING RESOURCES

	2023 £	2022 £
Voluntary Income		
Subscriptions	1,590	1,425
Tax reclaimed under Gift Aid Scheme	1,131	363
Donations	19	6
	<u>2,740</u>	<u>1,794</u>
Activities for Generating Funds		
Hire of Props etc.	755	765
Sundry Income	1,007	1,296
	<u>1,762</u>	<u>2,061</u>
Investment Income		
Bank interest	1,324	632
	<u>1,324</u>	<u>632</u>
Production Account		
Ticket Sales	57,361	54,037
Programme Sales	1,341	975
Programme Adverts	1,220	1,130
Programme Sponsors	-	100
Sale of Libs and Scores	85	50
Sundry Income	355	30
Rehearsal Fee	3,720	2,900
	<u>64,082</u>	<u>59,222</u>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2023

4. ANALYSIS OF RESOURCES EXPENDED

	2023 £	2022 £
Costs of Generating Voluntary Income		
Trustee Expenses	17	-
Fundraising Trading Costs		
Sundry Expenses	207	923
	207	923
Production Account		
Royalties	10,392	11,334
Hire of Rooms	14,645	11,654
Costumes and properties	3,309	6,006
Scenery, lighting, sound etc.	16,151	19,055
Advertising, printing etc.	1,427	2,082
Orchestra and music	9,070	10,466
Printing programmes	765	782
Honoraria	7,880	7,960
Tickets and promotion	140	30
Sundry Expenses	78	223
	63,857	69,592
Governance Costs		
NODA Medals	-	22
NODA subscriptions & meetings	230	163
Insurance	1,698	1,342
Sundry Expenses	75	-
Bank Charges	80	97
Depreciation	585	677
	2,668	2,301

5. TRUSTEE EXPENSES

	2023	2022
Number of Trustees who were paid expenses	1	-
	1	-
	£	£
Total amount paid	17	-
	17	-

Nature of Expenses

Trustees are reimbursed for postage, stationery and telephone costs incurred on behalf of the Society.

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2023

6. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Cost as at 1st January 2023	10,076
Additions	-
Disposals	-
	10,076
Cost as at 31st December 2023	10,076
Depreciation as at 1st January 2023	6,130
Charge for the Year	585
Disposals	-
	6,715
Depreciation as at 31st December 2023	6,715
NBV at 31st December 2023	3,361
NBV at 31st December 2022	3,946

7. DEBTORS

	2023 £	2022 £
Prepayments & Accrued Income	2,469	3,718
	2,469	3,718
	2,469	3,718

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued Expenses	599	201
	599	201
	599	201

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2023

9. UNRESTRICTED FUNDS

	General Fund £	Designated Fund £	TOTAL £
Tangible Fixed Assets	3,361	-	3,361
Current Assets	48,695	1,007	49,702
Current Liabilities	(599)	-	(599)
	<u>51,457</u>	<u>1,007</u>	<u>52,464</u>

	1 Jan 2023 £	Incoming Resources £	Resources Expended £	31 Dec 2023 £
General Fund	48,898	69,908	(67,349)	51,457
Designated Fund	1,007	-	-	1,007
	<u>49,905</u>	<u>69,908</u>	<u>(67,349)</u>	<u>52,464</u>

The designated fund represents amounts set aside in respect of educational bursaries available.

THE STOURBRIDGE AMATEUR OPERATIC SOCIETY

England & Wales - Charity number 511436

Accounts

STOURBRIDGE AMATEUR OPERATIC SOCIETY

**Trustees' Report and Financial Statements
for the Year Ended 31st December 2022**

STOURBRIDGE AMATEUR OPERATIC SOCIETY

Trustees' Report and Financial Statements for the Year Ended 31st December 2022

CONTENTS

	Page
Trustees' Report	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 - 8
Production Account	9

STOURBRIDGE AMATEUR OPERATIC SOCIETY

TRUSTEES' REPORT

The Trustees have pleasure in presenting their report and independently examined financial statements for the year ended 31st December 2022

STATUS

Stourbridge Amateur Operatic Society is a registered charity (No. 511436) governed by its constitution. Its address for correspondence is 125 Vicarage Road, Wollaston, Stourbridge, West Midlands DY8 4QZ.

OBJECTIVES OF THE SOCIETY

The objectives of the society are 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.

ORGANISATION STRUCTURE

The Society is managed by a committee of members who are elected at the Annual General Meeting. During the year that committee was as follows:

Prof L Davies	- Chairman	Mrs J Hunt
Mr B Shaw	- Secretary	Mrs L Lovett (deceased 26 May 2022)
Mr D Gregory	- Treasurer	Mr A Partridge (resigned 29 March 2022)
Mrs A Hough	- Vice-Chairman	Mrs E-L Clifton
Mr A Chester (appointed 23 June 2022)		Mrs V Simpson
Mr J Hunt		

No members of the committee received remuneration. Trustees' expenses are detailed in Note 5 of the accounts.

REVIEW OF ACTIVITIES

The results for the year are set out in detail on page 3. Whilst there was much excitement from company members about the return to full productions following the pandemic, there was a more tentative return of our patrons. We experienced very late booking of tickets before both the youth production "Grease" and the main production, "Kinky Boots" and this unfortunately meant that break even points weren't reached on either show. Despite this, both productions had very favourable responses from their respective audiences which was reassuring given the three year break we have experienced. Both "Grease" and "Kinky Boots" came under budget in respect of costs so it was just the lack of ticket sales that resulted in losses of £992 and £9,378 respectively. There was a surplus on other activities of £663, however, resulting in an overall loss for the year of £9,707, compared with a loss of £691 for the previous year.

The society made total charitable donations of £600 in the year, split equally between Mary Stevens Hospice, West Midlands Air Ambulance, Dudley Group NHS charity, Max appeal, CHADD and H Porter & Son.

Given the losses of the current year, the committee will be taking all necessary measures to ensure that these do not continue, including keeping costs minimal and encouraging ticket sales. The youth productions of "Everybody's Talking About Jamie" (2023) and "Les Misérables - School Edition" (2024) have already been booked to perform.

POLICY ON RESERVES

The Committee has a policy of keeping reserves at a level sufficient to cover the net annual cost of productions. Should reserves fall below this level the committee explores other fundraising possibilities to cover the shortfall.

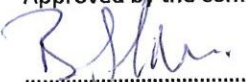
GOVERNANCE AND INTERNAL CONTROL

The Committee actively reviews the major strategic, business and operational risks, which the charity faces and confirms that it has established systems to mitigate the significant risks

COMMITTEE'S RESPONSIBILITIES

The constitution of the Society requires the committee to ensure the keeping of a true account of the Society's income and expenditure and to submit accounts for an independent examination at least once a year. The committee is responsible for ensuring that proper minute books, accounts and other relevant records are kept.

Approved by the committee of management and signed on behalf of the committee:



B SHAW

Secretary

16th February, 2023

STOURBRIDGE AMATEUR OPERATIC SOCIETY

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's report to the members of Stourbridge Amateur Operatic Society (Registered Charity Number 511436) on the accounts for the year ended 31st December 2022 set out on pages 3 to 8.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *M A Taylor* FCCA

Date *15/2/23*

M. Taylor, FCCA
122 Bridgnorth Road
Wollaston
STOURBRIDGE
DY8 3PB

STOURBRIDGE AMATEUR OPERATIC SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31st December 2022

	Notes	Unrestricted Funds £	2022 £	2021 £
INCOMING RESOURCES	3			
Incoming Resources from Generating Funds				
Voluntary Income		1,794	1,794	1,474
Activities for generating funds		2,061	2,061	698
Investment Income		632	632	476
Incoming Resources from Charitable Activities				
Production Account		59,222	59,222	9,003
Total Incoming resources		<u>63,709</u>	<u>63,709</u>	<u>11,651</u>
RESOURCES EXPENDED	4			
Costs of Generating Funds				
Costs of generating voluntary income		-	-	60
Fundraising Trading Costs		923	923	457
Charitable Activities				
Production Account		69,592	69,592	10,513
Donations		600	600	200
Governance Costs		2,301	2,301	1,112
Total Resources expended		<u>73,416</u>	<u>73,416</u>	<u>12,342</u>
Net movement in funds		<u>(9,707)</u>	<u>(9,707)</u>	<u>(691)</u>
Total Funds brought forward		<u>59,612</u>	<u>59,612</u>	<u>60,303</u>
Total Funds carried forward		<u><u>49,905</u></u>	<u><u>49,905</u></u>	<u><u>59,612</u></u>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

BALANCE SHEET

As at 31st December 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		3,946		4,623
CURRENT ASSETS					
Debtors	7	3,718		5,006	
Cash at Bank and in hand		42,442		50,165	
		<u>46,160</u>		<u>55,171</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	8	201		182	
			<u>45,959</u>		<u>54,989</u>
NET CURRENT ASSETS					
			<u>49,905</u>		<u>59,612</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	9		<u>49,905</u>		<u>59,612</u>

These financial statements were approved by the Committee of the Society on 16th February, 2023

Signed on behalf of all the trustees



L DAVIES
Chairman



D GREGORY
Treasurer

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2022

1. BASIS OF PREPARATION

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- Accounting Standards; and
- The Charities Act

2. ACCOUNTING POLICIES

Recognition of incoming resources

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

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

Tax Reclaims on donations and gifts

Incoming Resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Investment Income

This is included in the accounts when receivable.

Liability Recognition

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

Tangible Fixed Assets for use by charity

These are capitalized if they can be used for more than one year and are depreciated to their estimated residual values over the period of their estimated economic lives. The rate used is 10% on a straight line basis. This is a change in accounting policy from previous years. Total depreciation to date has therefore been recalculated on this basis and the additional depreciation taken to the profit and loss account.

3. ANALYSIS OF INCOMING RESOURCES

	2022 £	2021 £
Voluntary Income		
Subscriptions	1,425	1,155
Tax reclaimed under Gift Aid Scheme	363	94
Donations	6	225
	<hr/>	<hr/>
	1,794	1,474
	<hr/>	<hr/>
Activities for Generating Funds		
Hire of Props etc.	765	50
Sundry Income	1,296	648
	<hr/>	<hr/>
	2,061	698
	<hr/>	<hr/>
Investment Income		
Bank interest	632	476
	<hr/>	<hr/>
	632	476
	<hr/>	<hr/>
Production Account		
Ticket Sales	54,037	8,680
Refreshments	-	-
Programme Sales	975	113
Programme Adverts	1,130	210
Programme Sponsors	100	-
Sale of Libs and Scores	50	-
Sundry Income	30	-
Rehearsal Fee	2,900	-
	<hr/>	<hr/>
	59,222	9,003
	<hr/>	<hr/>

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2022

4. ANALYSIS OF RESOURCES EXPENDED

	2022 £	2021 £
Costs of Generating Voluntary Income		
Trustee Expenses	-	60
Fundraising Trading Costs		
Sundry Expenses	923	457
	923	457
Production Account		
Royalties	11,334	438
Hire of Rooms	11,654	2,254
Costumes and properties	6,006	-
Scenery, lighting, sound etc.	19,055	3,387
Advertising, printing etc.	2,082	535
Orchestra and music	10,466	1,214
Printing programmes	782	135
Refreshments	-	-
Honoraria	7,960	2,550
Tickets and promotion	30	-
Sundry Expenses	223	-
	69,592	10,513
Governance Costs		
NODA Medals	22	45
NODA subscriptions & meetings	163	72
Insurance	1,342	280
Sundry Expenses	-	-
Bank Charges	97	7
Depreciation	677	708
	2,301	1,112

5. TRUSTEE EXPENSES

	2022	2021
Number of Trustees who were paid expenses	-	1
	£	£
Total amount paid	-	60

Nature of Expenses

Trustees are reimbursed for postage, stationery and telephone costs incurred on behalf of the Society.

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2022

6. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
Cost as at 1st January 2022	10,076
Additions	-
Disposals	-
	10,076
Cost as at 31st December 2022	10,076
Depreciation as at 1st January 2022	5,453
Charge for the Year	677
Disposals	-
	6,130
Depreciation as at 31st December 2022	6,130
NBV at 31st December 2022	3,946
NBV at 31st December 2021	4,623

7. DEBTORS

	2022 £	2021 £
Prepayments & Accrued Income	3,718	5,006
	3,718	5,006
	3,718	5,006

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued Expenses	201	182
	201	182
	201	182

STOURBRIDGE AMATEUR OPERATIC SOCIETY

NOTES TO THE ACCOUNTS

for the Year Ended 31st December 2022

9. UNRESTRICTED FUNDS

	General Fund £	Designated Fund £	TOTAL £
Tangible Fixed Assets	3,946	-	3,946
Current Assets	45,153	1,007	46,160
Current Liabilities	(201)	-	(201)
	<u>48,898</u>	<u>1,007</u>	<u>49,905</u>

	1 Jan 2022 £	Incoming Resources £	Resources Expended £	31 Dec 2022 £
General Fund	58,605	63,709	(73,416)	48,898
Designated Fund	1,007	-	-	1,007
	<u>59,612</u>	<u>63,709</u>	<u>(73,416)</u>	<u>49,905</u>

The designated fund represents amounts set aside in respect of bursaries available to members.