

# HALIFAX AMATEUR OPERATIC SOCIETY

England & Wales · Charity number 513219

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1982-11-10

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

## Contact

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**Address** 35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

**Phone** 01422323398

**Email** [harry@haosproductions.com](mailto:harry@haosproductions.com)

**Website** [www.haosproductions.com](http://www.haosproductions.com)

## Activities

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**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. FOR FURTHER DETAILS SEE CLAUSE 3 OF THE RULES.

**Activities:** Production of musical theatre shows

## Classification

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- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Calderdale

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £107,285 | £116,754    | -      | -         |
| 2023-12-31 | £151,570 | £131,397    | -      | -         |
| 2022-12-31 | £143,867 | £140,492    | -      | -         |
| 2021-12-31 | £74,870  | £50,721     | -      | -         |
| 2020-12-31 | £30,304  | £14,085     | -      | -         |

## Trustees

| Name                 | Role | Appointed  |
|----------------------|------|------------|
| GEOFFREY COWGILL     |      |            |
| Michael Peter Gilroy |      | 2020-10-06 |
| Nuala Smith          |      | 2014-12-01 |

**HALIFAX AMATEUR OPERATIC SOCIETY**

England & Wales - Charity number 513219

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# Accounts

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**REGISTERED CHARITY NUMBER: 513219**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
HALIFAX AMATEUR OPERATIC SOCIETY**

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

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for the year ended 31 December 2024**

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# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES for the year ended 31 December 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 objectives of the charity are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

#### Significant activities

The objectives are achieved by producing shows each year and maintaining a junior section.

#### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

#### Volunteers

Volunteers play a key role in producing the shows and the administration of the society.

### ACHIEVEMENTS AND PERFORMANCE

#### Review of the year

Following on from 2023, we moved into 2024 on a high after an incredible year. We started off the year with the absolute classic Broadway musical Guys & Dolls, which was a hit with both our members and the audiences who came to see it. Then in September, we produced the mammoth Charlie and the Chocolate Factory. This was a hugely technical show with very complex props and costumes, and was a very popular family day out. It was also a very busy year for our Junior Society, who managed two enormous productions, with Frozen at home in the Wellington Rooms and the incredible modern classic Everybody's Talking About Jamie.

The repayment of our mortgage is continuing, and the revenue from the increased bookings continues to help support our members and the wider community of Calderdale. During 2024 we have continued to fundraise for the essential maintenance we need on the roof of the Wellington Rooms. Our 100 club and our direct debit membership payments are continuing to provide recurring income to support our monthly overheads, which continue to increase especially the energy bills. The series of workshops to help develop our members skills and provide support to the wider community have also continued this year.

### FINANCIAL REVIEW

#### Reserves policy

The reserves of the charity at the period end totalled £129,254 (2023 : £138,723).

The charity is still not in a position to accumulate unrestricted reserves, but the trustees anticipate that once the new mortgage has been repaid in 2035, we will be able to increase the unrestricted reserves to provide greater financial security for the charity.

## HALIFAX AMATEUR OPERATIC SOCIETY

### REPORT OF THE TRUSTEES for the year ended 31 December 2024

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#### **FUTURE PLANS**

Looking forward to 2025, we are wanting to continue our busy and exciting schedule. We have two large productions planned at the Victoria Theatre in Halifax, Jesus Christ Superstar in Spring and Chitty Chitty Bang Bang in Autumn 2025. Our junior section also has a number of performances planned for 2025, a Spring Concert, Anastasia in late autumn and the usual Christmas Concert. We will also keep improving the Wellington Rooms and we also plan to continue our member's workshops to help improve our community and our members to develop. We also hope to continue our fundraising efforts for the repairs to the roof.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a Trust Deed, and its objects are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

There were no changes to the constitution during the period to 31 December 2024.

##### **Recruitment and appointment of new trustees**

New trustees are to be members of the society and are elected and approved by management. Appointment of new trustees is governed by the Trust Deed of the charity.

##### **Risk management**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

513219

##### **Principal address**

35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

##### **Trustees**

G Cowgill  
Mrs N Smith  
M P Gilroy

The trustees hold the title deeds to the property as custodians for the charity.

##### **Independent Examiner**

Kevin Sanders  
SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

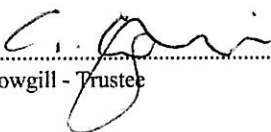
**Bankers**

Barclays Bank Plc  
PO Box 14  
39-47 Commercial Street  
Halifax  
West Yorkshire  
HX1 1BG

**Treasurer**

H Illingsworth

Approved by order of the board of trustees on 26th October 2025 and signed on its behalf by:

  
.....  
G Cowgill - Trustee

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

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**Independent examiner's report to the trustees of Halifax Amateur Operatic Society**

I report to the charity trustees on my examination of the accounts of Halifax Amateur Operatic Society (the Trust) for the year ended 31 December 2024.

**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.



Kevin Sanders

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
HD1 5LS

Date: .....28/10/25.....

**HALIFAX AMATEUR OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2024**

|                                    | Notes | Unrestricted funds<br>£ | Restricted fund<br>£ | 2024<br>Total funds<br>£ | 2023<br>Total funds<br>£ |
|------------------------------------|-------|-------------------------|----------------------|--------------------------|--------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                         |                      |                          |                          |
| Donations and legacies             |       | 13,555                  | -                    | 13,555                   | 9,385                    |
| <b>Charitable activities</b>       |       |                         |                      |                          |                          |
| Productions                        |       | 4,000                   | -                    | 4,000                    | -                        |
| Support costs                      |       | -                       | -                    | -                        | 9,960                    |
| Other trading activities           | 2     | 82,118                  | -                    | 82,118                   | 121,065                  |
| Investment income                  | 3     | 7,612                   | -                    | 7,612                    | 11,160                   |
| <b>Total</b>                       |       | <u>107,285</u>          | <u>-</u>             | <u>107,285</u>           | <u>151,570</u>           |
| <b>EXPENDITURE ON</b>              |       |                         |                      |                          |                          |
| Raising funds                      |       | 115,696                 | 7,910                | 123,606                  | 130,419                  |
| <b>Charitable activities</b>       |       |                         |                      |                          |                          |
| Support costs                      |       | 1,058                   | -                    | 1,058                    | -                        |
| Other                              |       | -                       | -                    | -                        | 978                      |
| <b>Total</b>                       |       | <u>116,754</u>          | <u>7,910</u>         | <u>124,664</u>           | <u>131,397</u>           |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (9,469)                 | (7,910)              | (17,379)                 | 20,173                   |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                      |                          |                          |
| Total funds brought forward        |       | 138,723                 | 7,910                | 146,633                  | 126,460                  |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>129,254</u></u>   | <u><u>-</u></u>      | <u><u>129,254</u></u>    | <u><u>146,633</u></u>    |

The notes form part of these financial statements

HALIFAX AMATEUR OPERATIC SOCIETY

**BALANCE SHEET**  
31 December 2024

|  | Notes | Unrestricted funds<br>£ | Restricted fund<br>£ | 2024<br>Total funds<br>£ | 2023<br>Total funds<br>£ |
|--|-------|-------------------------|----------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                      |                          |                          |
| Tangible assets                              | 5     | 128,716                 | -                    | 128,716                  | 128,790                  |
| <b>CURRENT ASSETS</b>                        |       |                         |                      |                          |                          |
| Stocks                                       | 6     | 300                     | -                    | 300                      | 300                      |
| Debtors                                      | 7     | 7,574                   | -                    | 7,574                    | 9,698                    |
| Cash at bank and in hand                     |       | 25,793                  | -                    | 25,793                   | 51,766                   |
|  |       | <u>33,667</u>           | <u>-</u>             | <u>33,667</u>            | <u>61,764</u>            |
| <b>CREDITORS</b>                             |       |                         |                      |                          |                          |
| Amounts falling due within one year          | 8     | (3,489)                 | -                    | (3,489)                  | (11,851)                 |
|  |       | <u>30,178</u>           | <u>-</u>             | <u>30,178</u>            | <u>49,913</u>            |
| <b>NET CURRENT ASSETS</b>                    |       |                         |                      |                          |                          |
|  |       | <u>158,894</u>          | <u>-</u>             | <u>158,894</u>           | <u>178,703</u>           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                         |                      |                          |                          |
|  |       | <u>158,894</u>          | <u>-</u>             | <u>158,894</u>           | <u>178,703</u>           |
| <b>CREDITORS</b>                             |       |                         |                      |                          |                          |
| Amounts falling due after more than one year | 9     | (29,640)                | -                    | (29,640)                 | (32,070)                 |
|  |       | <u>129,254</u>          | <u>-</u>             | <u>129,254</u>           | <u>146,633</u>           |
| <b>NET ASSETS</b>                            |       |                         |                      |                          |                          |

The notes form part of these financial statements

HALIFAX AMATEUR OPERATIC SOCIETY

BALANCE SHEET - continued  
31 December 2024

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|                     |    |             |             |
|---------------------|----|-------------|-------------|
| <b>FUNDS</b>        | 12 |             |             |
| Unrestricted funds: |    |             |             |
| General fund        |    | 118,754     | 128,223     |
| Revaluation reserve |    | 10,500      | 10,500      |
|                     |    | <hr/>       | <hr/>       |
|                     |    | 129,254     | 138,723     |
|                     |    | <hr/>       | <hr/>       |
| Restricted funds    |    | -           | 7,910       |
|                     |    | <hr/>       | <hr/>       |
| <b>TOTAL FUNDS</b>  |    | 129,254     | 146,633     |
|                     |    | <hr/> <hr/> | <hr/> <hr/> |

The financial statements were approved by the Board of Trustees and authorised for issue on 26th October 2025 and were signed on its behalf by:

  
.....  
N Smith - Trustee

  
.....  
G Cowgill - Trustee

The notes form part of these financial statements

## 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, as modified by the revaluation of certain assets.

### **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.

|                          |                           |
|--------------------------|---------------------------|
| Freehold property        | - not provided            |
| Improvements to property | - not provided            |
| Fixtures and fittings    | - 10% on reducing balance |
| Computer equipment       | - 20% on cost             |

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024

2. OTHER TRADING ACTIVITIES

|                   | 2024          | 2023           |
|-------------------|---------------|----------------|
|                   | £             | £              |
| Fundraising       | 7,503         | 8,587          |
| Production income | 70,863        | 106,761        |
| Bar profit        | 3,752         | 5,717          |
|                   | <u>82,118</u> | <u>121,065</u> |

3. INVESTMENT INCOME

|                | 2024         | 2023          |
|----------------|--------------|---------------|
|                | £            | £             |
| Rents received | 7,457        | 11,058        |
| Bank interest  | 155          | 102           |
|                | <u>7,612</u> | <u>11,160</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. TANGIBLE FIXED ASSETS

|   | Freehold<br>property<br>£ | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|---|---------------------------|-------------------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>                               |                           |                                     |                                  |                            |                |
| At 1 January 2024 and<br>31 December 2024 | <u>60,000</u>             | <u>69,417</u>                       | <u>7,855</u>                     | <u>415</u>                 | <u>137,687</u> |
| <b>DEPRECIATION</b>                       |                           |                                     |                                  |                            |                |
| At 1 January 2024                         | -                         | 1,364                               | 7,118                            | 415                        | 8,897          |
| Charge for year                           | -                         | -                                   | 74                               | -                          | 74             |
| At 31 December 2024                       | <u>-</u>                  | <u>1,364</u>                        | <u>7,192</u>                     | <u>415</u>                 | <u>8,971</u>   |
| <b>NET BOOK VALUE</b>                     |                           |                                     |                                  |                            |                |
| At 31 December 2024                       | <u>60,000</u>             | <u>68,053</u>                       | <u>663</u>                       | <u>-</u>                   | <u>128,716</u> |
| At 31 December 2023                       | <u>60,000</u>             | <u>68,053</u>                       | <u>737</u>                       | <u>-</u>                   | <u>128,790</u> |

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2024**

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**5. TANGIBLE FIXED ASSETS - continued**

Freehold property was valued on an open market basis by Sanderson Weatherall Chartered Surveyors on 1 February 2015.

The trustees are not aware of any material changes in the valuation that is currently shown in the accounts.

The carrying value of freehold property at cost would have been £49,500.

**6. STOCKS**

|       | 2024 | 2023 |
|-------|------|------|
|       | £    | £    |
| Stock | 300  | 300  |

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|             | 2024         | 2023         |
|-------------|--------------|--------------|
|             | £            | £            |
| Fundraising | 2,000        | 4,000        |
| Prepayments | 5,574        | 5,698        |
|             | <u>7,574</u> | <u>9,698</u> |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|   | 2024         | 2023          |
|---|--------------|---------------|
|   | £            | £             |
| Bank loans and overdrafts (see note 10) | 2,429        | 2,342         |
| Trade creditors                         | -            | 4,500         |
| Other creditors                         | 1,060        | 5,009         |
|   | <u>3,489</u> | <u>11,851</u> |

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024

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9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

|                          | 2024          | 2023          |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Bank loans (see note 10) | <u>29,640</u> | <u>32,070</u> |

10. LOANS

An analysis of the maturity of loans is given below:

|   | 2024         | 2023         |
|---|--------------|--------------|
|   | £            | £            |
| Amounts falling due within one year on demand:  |              |              |
| Mortgage  | <u>2,429</u> | <u>2,342</u> |
| Amounts falling between one and two years:      |              |              |
| Mortgage - 1-2 years                            | <u>2,514</u> | <u>2,427</u> |
| Amounts falling due between two and five years: |              |              |
| Mortgage - 2-5 years                            | <u>8,100</u> | <u>7,818</u> |
| Amounts falling due in more than five years:    |              |              |
| Repayable by instalments:                       |              |              |
| Mortgage - over 5 years                         | 19,026       | 21,825       |

11. SECURED DEBTS

The following secured debts are included within creditors:

|            | 2024          | 2023          |
|------------|---------------|---------------|
|            | £             | £             |
| Bank loans | <u>32,069</u> | <u>34,412</u> |

The bank loan is secured against the property.

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024

12. MOVEMENT IN FUNDS

|                                 | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£ |
|---------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>       |                |                                  |                     |
| General fund                    | 128,223        | (9,469)                          | 118,754             |
| Revaluation reserve             | 10,500         | -                                | 10,500              |
|                                 | <u>138,723</u> | <u>(9,469)</u>                   | <u>129,254</u>      |
| <b>Restricted funds</b>         |                |                                  |                     |
| Calderdale Community Foundation | 7,910          | (7,910)                          | -                   |
|                                 | <u>146,633</u> | <u>(17,379)</u>                  | <u>129,254</u>      |

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

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 107,285                    | (116,754)                  | (9,469)                   |
| <b>Restricted funds</b>         |                            |                            |                           |
| Calderdale Community Foundation | -                          | (7,910)                    | (7,910)                   |
|                                 | <u>107,285</u>             | <u>(124,664)</u>           | <u>(17,379)</u>           |

Comparatives for movement in funds

|                                 | At 1.1.23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>       |                |                                  |                     |
| General fund                    | 115,960        | 12,263                           | 128,223             |
| Revaluation reserve             | 10,500         | -                                | 10,500              |
|                                 | <u>126,460</u> | <u>12,263</u>                    | <u>138,723</u>      |
| <b>Restricted funds</b>         |                |                                  |                     |
| Calderdale Community Foundation | -              | 7,910                            | 7,910               |
|                                 | <u>126,460</u> | <u>20,173</u>                    | <u>146,633</u>      |

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2024**

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**12. MOVEMENT IN FUNDS - continued**

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

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 141,610                    | (129,347)                  | 12,263                    |
| <b>Restricted funds</b>         |                            |                            |                           |
| Calderdale Community Foundation | 9,960                      | (2,050)                    | 7,910                     |
| <b>TOTAL FUNDS</b>              | <u>151,570</u>             | <u>(131,397)</u>           | <u>20,173</u>             |

The Calderdale Community Foundation fund provides for a number of workshops to train and develop the society's members. It also provides funds to make the society's productions more accessible.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**HALIFAX AMATEUR OPERATIC SOCIETY****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2024**

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|   | 2024<br>£ | 2023<br>£ |
|---|-----------|-----------|
| <b>INCOME AND ENDOWMENTS</b>                |           |           |
| <b>Donations and legacies</b>               |           |           |
| Donations                                   | 2,273     | 4,567     |
| Gift aid                                    | 7,185     | 1,000     |
| Membership subscriptions                    | 4,097     | 3,818     |
|   | <hr/>     | <hr/>     |
|   | 13,555    | 9,385     |
| <b>Other trading activities</b>             |           |           |
| Fundraising                                 | 7,503     | 8,587     |
| Production income                           | 70,863    | 106,761   |
| Bar profit                                  | 3,752     | 5,717     |
|   | <hr/>     | <hr/>     |
|   | 82,118    | 121,065   |
| <b>Investment income</b>                    |           |           |
| Rents received                              | 7,457     | 11,058    |
| Bank interest                               | 155       | 102       |
|   | <hr/>     | <hr/>     |
|   | 7,612     | 11,160    |
| <b>Charitable activities</b>                |           |           |
| Grants                                      | 4,000     | 9,960     |
|   | <hr/>     | <hr/>     |
| <b>Total incoming resources</b>             | 107,285   | 151,570   |
| <b>EXPENDITURE</b>                          |           |           |
| <b>Other trading activities</b>             |           |           |
| Production costs                            | 42,917    | 42,948    |
| Production costs - wardrobe and props       | 6,683     | 4,455     |
| Production costs - sound                    | 18,613    | 30,335    |
| Production costs - royalties and venue      | 23,766    | 29,754    |
| Production costs - advertising and printing | 630       | 1,974     |
| 100 club                                    | 830       | 495       |
| Rates and water                             | 857       | 768       |
| Insurance                                   | 3,518     | 3,269     |
| Light and heat                              | 9,673     | 7,942     |
| Telephone                                   | 551       | 523       |
| Maintenance and cleaning                    | 10,943    | 2,087     |
| Carried forward                             | 118,981   | 124,550   |

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2024**

---

|                                       | 2024            | 2023          |
|---------------------------------------|-----------------|---------------|
|                                       | £               | £             |
| <b>Other trading activities</b>       |                 |               |
| Brought forward                       | 118,981         | 124,550       |
| Administration expenses               | 835             | 1,650         |
| Rent                                  | 2,080           | 2,412         |
| Depreciation of fixtures and fittings | 74              | 82            |
| Bank charges                          | 92              | 100           |
| Bank loan interest                    | 1,184           | 1,265         |
| Card machine costs                    | 360             | 360           |
|                                       | <hr/>           | <hr/>         |
|                                       | 123,606         | 130,419       |
| <br><b>Support costs</b>              |                 |               |
| <br><b>Governance costs</b>           |                 |               |
| Independent examination fees          | 1,058           | 978           |
|                                       | <hr/>           | <hr/>         |
| Total resources expended              | 124,664         | 131,397       |
|                                       | <hr/>           | <hr/>         |
| <b>Net (expenditure)/income</b>       | <u>(17,379)</u> | <u>20,173</u> |

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

England & Wales - Charity number 513219

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# Accounts

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**REGISTERED CHARITY NUMBER: 513219**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
HALIFAX AMATEUR OPERATIC SOCIETY**

SMH Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 December 2023**

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# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES

for the year ended 31 December 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 objectives of the charity are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

#### Significant activities

The objectives are achieved by producing shows each year and maintaining a junior section.

#### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

#### Volunteers

Volunteers play a key role in producing the shows and the administration of the society.

### ACHIEVEMENT AND PERFORMANCE

#### Review of the year

2022 was one of the busiest years in our history, with three large scale productions at the Victoria Theatre and 2 junior productions, 2023 was to continue to be incredibly successful. We started off our year with a joint senior and junior society production of School of Rock at the Vic. This was an incredibly challenging show, with live rock performances for some of our junior members. Our second huge production, again at the Victoria Theatre, was the absolute classic Grease the Musical, in which over 60 of our members featured. Finally, our Junior Society took on the massive Les Miserables, an incredible challenge for them.

The repayment of our mortgage is continuing, and the revenue from the increased bookings continues to help support our members and the wider community of Calderdale. During 2023 we have begun to fundraise for the essential maintenance we need on the roof of the Wellington Rooms. Our 100 club and our direct debit membership payments are continuing to provide recurring income to support our monthly overheads. We have also started a series of workshops to help develop our members skills and provide support to the wider community.

### FINANCIAL REVIEW

#### Reserves policy

The reserves of the charity at the period end totalled £138,723 (2022 : £126,460).

The charity is still not in a position to accumulate unrestricted reserves, but the trustees anticipate that once the new mortgage has been repaid in 2035, we will be able to increase the unrestricted reserves to provide greater financial security for the charity.

### FUTURE PLANS

Moving on to 2024, we are hoping to continue our busy and exciting schedule. We have two large productions planned at the Victoria Theatre in Halifax, Guys & Dolls in Spring and Charlie and the Chocolate Factory in Autumn 2024. Our junior section also has two performances planned for 2024, Frozen in early spring and Everybody's talking about Jamie in late autumn. We will also keep improving the Wellington Rooms and we also plan to continue our member's workshops to help improve our community and our members to develop. We also hope to continue our fundraising efforts for the repairs to the roof.

# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES for the year ended 31 December 2023

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Charity is constituted by a Trust Deed, and its objects are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

There were no changes to the constitution during the period to 31 December 2023.

#### Recruitment and appointment of new trustees

New trustees are to be members of the society and are elected and approved by management. Appointment of new trustees is governed by the Trust Deed of the charity.

#### Risk management

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

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

513219

#### Principal address

35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

#### Trustees

G Cowgill  
Mrs N Smith  
M P Gilroy

The trustees hold the title deeds to the property as custodians for the charity.

#### Independent Examiner

Kevin Winterburn  
SMH Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

#### Bankers

Barclays Bank Plc  
PO Box 14  
39-47 Commercial Street  
Halifax  
West Yorkshire  
HX1 1BG

#### Treasurer

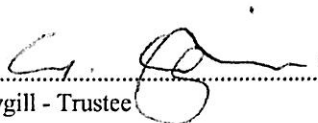
H Illingsworth

**HALIFAX AMATEUR OPERATIC SOCIETY**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2023**

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Approved by order of the board of trustees on 20th OCTOBER 2024 and signed on its behalf by:

  
.....  
G Cowgill - Trustee

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

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**Independent examiner's report to the trustees of Halifax Amateur Operatic Society**

I report to the charity trustees on my examination of the accounts of Halifax Amateur Operatic Society (the Trust) for the year ended 31 December 2023.

**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.



Kevin Winterburn

SMH Sheards  
Vernon House  
40 New North Road  
Huddersfield  
HD1 5LS

Date: 22.10.24.....

**HALIFAX AMATEUR OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2023

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                         |                             |                             |
| Donations and legacies             |       | 9,385                      | -                       | 9,385                       | 9,044                       |
| <b>Charitable activities</b>       |       |                            |                         |                             |                             |
| Support costs                      |       | -                          | 9,960                   | 9,960                       | -                           |
| Other trading activities           | 2     | 121,065                    | -                       | 121,065                     | 129,167                     |
| Investment income                  | 3     | 11,160                     | -                       | 11,160                      | 5,656                       |
| <b>Total</b>                       |       | <u>141,610</u>             | <u>9,960</u>            | <u>151,570</u>              | <u>143,867</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                         |                             |                             |
| Raising funds                      |       | 128,369                    | 2,050                   | 130,419                     | 139,502                     |
| Other                              |       | 978                        | -                       | 978                         | 990                         |
| <b>Total</b>                       |       | <u>129,347</u>             | <u>2,050</u>            | <u>131,397</u>              | <u>140,492</u>              |
| <b>NET INCOME</b>                  |       | 12,263                     | 7,910                   | 20,173                      | 3,375                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                         |                             |                             |
| Total funds brought forward        |       | 126,460                    | -                       | 126,460                     | 123,085                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>138,723</u></u>      | <u><u>7,910</u></u>     | <u><u>146,633</u></u>       | <u><u>126,460</u></u>       |


The notes form part of these financial statements


**HALIFAX AMATEUR OPERATIC SOCIETY**

**BALANCE SHEET**  
31 December 2023

|  | Notes | Unrestricted funds<br>£ | Restricted fund<br>£ | 2023<br>Total funds<br>£ | 2022<br>Total funds<br>£ |
|--|-------|-------------------------|----------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                      |                          |                          |
| Tangible assets                              | 5     | 128,790                 | -                    | 128,790                  | 128,871                  |
| <b>CURRENT ASSETS</b>                        |       |                         |                      |                          |                          |
| Stocks                                       | 6     | 300                     | -                    | 300                      | 300                      |
| Debtors                                      | 7     | 9,698                   | -                    | 9,698                    | 4,897                    |
| Cash at bank and in hand                     |       | 43,856                  | 7,910                | 51,766                   | 32,613                   |
|  |       | <u>53,854</u>           | <u>7,910</u>         | <u>61,764</u>            | <u>37,810</u>            |
| <b>CREDITORS</b>                             |       |                         |                      |                          |                          |
| Amounts falling due within one year          | 8     | (11,851)                | -                    | (11,851)                 | (5,811)                  |
| <b>NET CURRENT ASSETS</b>                    |       | <u>42,003</u>           | <u>7,910</u>         | <u>49,913</u>            | <u>31,999</u>            |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 170,793                 | 7,910                | 178,703                  | 160,870                  |
| <b>CREDITORS</b>                             |       |                         |                      |                          |                          |
| Amounts falling due after more than one year | 9     | (32,070)                | -                    | (32,070)                 | (34,410)                 |
| <b>NET ASSETS</b>                            |       | <u>138,723</u>          | <u>7,910</u>         | <u>146,633</u>           | <u>126,460</u>           |
| <b>FUNDS</b>                                 |       |                         |                      |                          |                          |
| 12   |       |                         |                      |                          |                          |
| Unrestricted funds:                          |       |                         |                      |                          |                          |
| General fund                                 |       |                         |                      | 128,223                  | 115,960                  |
| Revaluation reserve                          |       |                         |                      | 10,500                   | 10,500                   |
|  |       |                         |                      | <u>138,723</u>           | <u>126,460</u>           |
| Restricted funds                             |       |                         |                      | 7,910                    | -                        |
| <b>TOTAL FUNDS</b>                           |       |                         |                      | <u>146,633</u>           | <u>126,460</u>           |

The financial statements were approved by the Board of Trustees and authorised for issue on 20th October 2024 and were signed on its behalf by:

  
N Smith - Trustee

  
G Cowgill - Trustee

The notes form part of these financial statements

## 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, as modified by the revaluation of certain assets.

### **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.

|                          |                           |
|--------------------------|---------------------------|
| Freehold property        | - not provided            |
| Improvements to property | - not provided            |
| Fixtures and fittings    | - 10% on reducing balance |
| Computer equipment       | - 20% on cost             |

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**2. OTHER TRADING ACTIVITIES**

|                   | 2023           | 2022           |
|-------------------|----------------|----------------|
|                   | £              | £              |
| Fundraising       | 8,587          | 8,863          |
| Production income | 106,761        | 113,757        |
| Bar profit        | 5,717          | 6,547          |
|                   | <u>121,065</u> | <u>129,167</u> |

**3. INVESTMENT INCOME**

|                | 2023          | 2022         |
|----------------|---------------|--------------|
|                | £             | £            |
| Rents received | 11,058        | 5,650        |
| Bank interest  | 102           | 6            |
|                | <u>11,160</u> | <u>5,656</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. TANGIBLE FIXED ASSETS**

|   | Freehold<br>property<br>£ | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|---|---------------------------|-------------------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>                               |                           |                                     |                                  |                            |                |
| At 1 January 2023 and<br>31 December 2023 | <u>60,000</u>             | <u>69,417</u>                       | <u>7,855</u>                     | <u>415</u>                 | <u>137,687</u> |
| <b>DEPRECIATION</b>                       |                           |                                     |                                  |                            |                |
| At 1 January 2023                         | -                         | 1,364                               | 7,037                            | 415                        | 8,816          |
| Charge for year                           | -                         | -                                   | 81                               | -                          | 81             |
| At 31 December 2023                       | <u>-</u>                  | <u>1,364</u>                        | <u>7,118</u>                     | <u>415</u>                 | <u>8,897</u>   |
| <b>NET BOOK VALUE</b>                     |                           |                                     |                                  |                            |                |
| At 31 December 2023                       | <u>60,000</u>             | <u>68,053</u>                       | <u>737</u>                       | <u>-</u>                   | <u>128,790</u> |
| At 31 December 2022                       | <u>60,000</u>             | <u>68,053</u>                       | <u>818</u>                       | <u>-</u>                   | <u>128,871</u> |

Freehold property was valued on an open market basis by Sanderson Weatherall Chartered Surveyors on 1 February 2015.

The trustees are not aware of any material changes in the valuation that is currently shown in the accounts.

The carrying value of freehold property at cost would have been £49,500.

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023

|   |                   |                   |
|---|-------------------|-------------------|
| <b>6. STOCKS</b>  |                   |                   |
|   | 2023              | 2022              |
|   | £                 | £                 |
| Stock   | 300               | 300               |
|   | <u>          </u> | <u>          </u> |
| <b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>            |                   |                   |
|   | 2023              | 2022              |
|   | £                 | £                 |
| Fundraising   | 4,000             | 3,000             |
| Prepayments   | 5,698             | 1,897             |
|   | <u>          </u> | <u>          </u> |
|   | 9,698             | 4,897             |
|   | <u>          </u> | <u>          </u> |
| <b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>          |                   |                   |
|   | 2023              | 2022              |
|   | £                 | £                 |
| Bank loans and overdrafts (see note 10)                           | 2,342             | 2,263             |
| Trade creditors   | 4,500             | -                 |
| Other creditors   | 5,009             | 3,548             |
|   | <u>          </u> | <u>          </u> |
|   | 11,851            | 5,811             |
|   | <u>          </u> | <u>          </u> |
| <b>9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b> |                   |                   |
|   | 2023              | 2022              |
|   | £                 | £                 |
| Bank loans (see note 10)  | 32,070            | 34,410            |
|   | <u>          </u> | <u>          </u> |
| <b>10. LOANS</b>  |                   |                   |
| An analysis of the maturity of loans is given below:              |                   |                   |
|   | 2023              | 2022              |
|   | £                 | £                 |
| Amounts falling due within one year on demand:                    |                   |                   |
| Mortgage  | 2,342             | 2,263             |
|   | <u>          </u> | <u>          </u> |
| Amounts falling between one and two years:                        |                   |                   |
| Mortgage - 1-2 years  | 2,427             | 2,342             |
|   | <u>          </u> | <u>          </u> |
| Amounts falling due between two and five years:                   |                   |                   |
| Mortgage - 2-5 years  | 7,818             | 7,545             |
|   | <u>          </u> | <u>          </u> |
| Amounts falling due in more than five years:                      |                   |                   |
| Repayable by instalments:   |                   |                   |
| Mortgage - over 5 years   | 21,825            | 24,523            |

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**11. SECURED DEBTS**

The following secured debts are included within creditors:

|            | 2023<br>£     | 2022<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>34,412</u> | <u>36,673</u> |

The bank loan is secured against the property.

**12. MOVEMENT IN FUNDS**

|                                 | At 1.1.23<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.12.23<br>£ |
|---------------------------------|-------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>       |                   |                                  |                     |
| General fund                    | 115,960           | 12,263                           | 128,223             |
| Revaluation reserve             | 10,500            | -                                | 10,500              |
|                                 | <u>126,460</u>    | <u>12,263</u>                    | <u>138,723</u>      |
| <b>Restricted funds</b>         |                   |                                  |                     |
| Calderdale Community Foundation | -                 | 7,910                            | 7,910               |
|                                 | <u>          </u> | <u>          </u>                | <u>          </u>   |
| <b>TOTAL FUNDS</b>              | <u>126,460</u>    | <u>20,173</u>                    | <u>146,633</u>      |

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

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 141,610                    | (129,347)                  | 12,263                    |
| <b>Restricted funds</b>         |                            |                            |                           |
| Calderdale Community Foundation | 9,960                      | (2,050)                    | 7,910                     |
|                                 | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>              | <u>151,570</u>             | <u>(131,397)</u>           | <u>20,173</u>             |

## HALIFAX AMATEUR OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

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#### 12. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

|                           | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 112,585        | 3,375                            | 115,960             |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>123,085</u> | <u>3,375</u>                     | <u>126,460</u>      |
| <b>TOTAL FUNDS</b>        | <u>123,085</u> | <u>3,375</u>                     | <u>126,460</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 143,867                    | (140,492)                  | 3,375                     |
|                           | <u>143,867</u>             | <u>(140,492)</u>           | <u>3,375</u>              |
| <b>TOTAL FUNDS</b>        | <u>143,867</u>             | <u>(140,492)</u>           | <u>3,375</u>              |

The Calderdale Community Foundation fund provides for a number of workshops to train and develop the society's members. It also provides funds to make the society's productions more accessible.

#### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**HALIFAX AMATEUR OPERATIC SOCIETY****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2023**

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|   | 2023    | 2022    |
|---|---------|---------|
|   | £       | £       |
| <b>INCOME AND ENDOWMENTS</b>                |         |         |
| <b>Donations and legacies</b>               |         |         |
| Donations                                   | 4,567   | 4,199   |
| Gift aid                                    | 1,000   | 1,000   |
| Membership subscriptions                    | 3,818   | 3,845   |
|   | <hr/>   | <hr/>   |
|   | 9,385   | 9,044   |
| <b>Other trading activities</b>             |         |         |
| Fundraising                                 | 8,587   | 8,863   |
| Production income                           | 106,761 | 113,757 |
| Bar profit                                  | 5,717   | 6,547   |
|   | <hr/>   | <hr/>   |
|   | 121,065 | 129,167 |
| <b>Investment income</b>                    |         |         |
| Rents received                              | 11,058  | 5,650   |
| Bank interest                               | 102     | 6       |
|   | <hr/>   | <hr/>   |
|   | 11,160  | 5,656   |
| <b>Charitable activities</b>                |         |         |
| Grants                                      | 9,960   | -       |
|   | <hr/>   | <hr/>   |
| <b>Total incoming resources</b>             | 151,570 | 143,867 |
| <b>EXPENDITURE</b>                          |         |         |
| <b>Other trading activities</b>             |         |         |
| Production costs                            | 42,948  | 41,054  |
| Production costs - wardrobe and props       | 4,455   | 10,126  |
| Production costs - sound                    | 30,335  | 25,792  |
| Production costs - royalties and venue      | 29,754  | 34,975  |
| Production costs - advertising and printing | 1,974   | 7,918   |
| 100 club                                    | 495     | 640     |
| Rates and water                             | 768     | 693     |
| Insurance                                   | 3,269   | 2,453   |
| Light and heat                              | 7,942   | 5,315   |
| Telephone                                   | 523     | 524     |
| Maintenance and cleaning                    | 2,087   | 3,230   |
| Administration expenses                     | 1,650   | 345     |
| Rent  | 2,412   | 2,943   |
| Depreciation of fixtures and fittings       | 82      | 91      |
| Bank charges                                | 100     | 92      |
| Bank loan interest                          | 1,265   | 1,344   |
| Carried forward                             | 130,059 | 137,535 |

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2023**

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|                                 | 2023          | 2022         |
|---------------------------------|---------------|--------------|
|                                 | £             | £            |
| <b>Other trading activities</b> |               |              |
| Brought forward                 | 130,059       | 137,535      |
| Card machine costs              | 360           | 360          |
| Donations                       | -             | 1,607        |
|                                 | <hr/>         | <hr/>        |
|                                 | 130,419       | 139,502      |
| <br><b>Support costs</b>        |               |              |
| <br><b>Governance costs</b>     |               |              |
| Independent examination fees    | 978           | 990          |
|                                 | <hr/>         | <hr/>        |
| Total resources expended        | 131,397       | 140,492      |
|                                 | <hr/>         | <hr/>        |
| <b>Net income</b>               | <u>20,173</u> | <u>3,375</u> |

This page does not form part of the statutory financial statements



**HALIFAX AMATEUR OPERATIC SOCIETY**

England & Wales - Charity number 513219

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# Accounts

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**REGISTERED CHARITY NUMBER: 513219**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
HALIFAX AMATEUR OPERATIC SOCIETY**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2022**

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| <b>Independent Examiner's Report</b>              | 4           |
| <b>Statement of Financial Activities</b>          | 5           |
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# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES for the year ended 31 December 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 objectives of the charity are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

#### Significant activities

The objectives are achieved by producing shows each year and maintaining a junior section.

#### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

#### Volunteers

Volunteers play a key role in producing the shows and the administration of the society.

### ACHIEVEMENT AND PERFORMANCE

#### Review of the year

Following on from the success of 2021, when we made our return to the stage following the enforced break due to COVID-19 we were determined to make sure we pushed the boundaries in 2022. We successfully performed 3 large scale productions at the Victoria Theatre, something the society has never done before! All three productions, Hunchback of Notre Dame in March/April, Calendar Girls in July and Kinky Boots in September gave our members and audiences something different and provided fantastic challenges to all who took part. Our juniors also had two productions, Matilda in April and West Side Story in October, both of which continues to develop our young performers.

We have continued the repayment of our mortgage which was taken out to enable our renovations. These renovations have allowed us to taken on more bookings for our rooms which provides essential funding so that we can continue to support our members and the wider people of Calderdale through our shows. Both the 100 club and our direct debit membership payments are continuing to provide monthly income to support our recurring overheads.

### FINANCIAL REVIEW

#### Reserves policy

The reserves of the charity at the period end totalled £126,460 (2021 : £123,085).

The charity is still not in a position to accumulate unrestricted reserves, but the trustees anticipate that once the new mortgage has been repaid in 2035, we will be able to increase the unrestricted reserves to provide greater financial security for the charity.

### FUTURE PLANS

Looking forward to 2023, we have a very exciting year planned. We have two major shows at the Victoria Theatre, School of Rock and Grease. We also have a fringe style performance of Company to be staged in the Wellington Rooms under preparation for Summer 2023. There will be a single junior productions this year which will be the incredibly challenging Les Misérables to be performed at the Halifax Playhouse. We also plan to keep improving the Wellington Rooms to make the building a true community space.

## HALIFAX AMATEUR OPERATIC SOCIETY

### REPORT OF THE TRUSTEES for the year ended 31 December 2022

---

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The Charity is constituted by a Trust Deed, and its objects are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

There were no changes to the constitution during the period to 31 December 2021, however we are currently looking into changing our charitable status to become a Charitable Incorporated Organisation, and as such we have put together a new constitution that will take over as a governing document when this change is finalised.

##### Recruitment and appointment of new trustees

New trustees are to be members of the society and are elected and approved by management. Appointment of new trustees is governed by the Trust Deed of the charity.

##### Risk management

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

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

513219

##### Principal address

35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

##### Trustees

G Cowgill  
Mrs N Smith  
M P Gilroy

The trustees hold the title deeds to the property as custodians for the charity.

##### Independent Examiner

Kevin Winterburn  
Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

##### Bankers

Barclays Bank Plc  
PO Box 14  
39-47 Commercial Street  
Halifax  
West Yorkshire  
HX1 1BG

##### Treasurer

H Illingsworth

**HALIFAX AMATEUR OPERATIC SOCIETY**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2022**

---

Approved by order of the board of trustees on 25th October 2023 and signed on its behalf by:



.....  
G Cowgill - Trustee

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

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**Independent examiner's report to the trustees of Halifax Amateur Operatic Society**

I report to the charity trustees on my examination of the accounts of Halifax Amateur Operatic Society (the Trust) for the year ended 31 December 2022.

**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.



Kevin Winterburn

Sheards  
Vernon House  
40 New North Road  
Huddersfield  
HD1 5LS

Date: 26.10.2023

**HALIFAX AMATEUR OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2022

---

|                                    |       | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                    |                             |
| Donations and legacies             |       | 9,044                              | 5,224                       |
| Other trading activities           | 2     | 129,167                            | 53,713                      |
| Investment income                  | 3     | 5,656                              | 1,996                       |
| Other income                       |       | -                                  | 13,937                      |
| <b>Total</b>                       |       | <u>143,867</u>                     | <u>74,870</u>               |
| <br>                               |       |                                    |                             |
| <b>EXPENDITURE ON</b>              |       |                                    |                             |
| Raising funds                      |       | 139,502                            | 49,047                      |
| Other                              |       | 990                                | 1,674                       |
| <b>Total</b>                       |       | <u>140,492</u>                     | <u>50,721</u>               |
| <br>                               |       |                                    |                             |
| <b>NET INCOME</b>                  |       | 3,375                              | 24,149                      |
| <br>                               |       |                                    |                             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                             |
| Total funds brought forward        |       | 123,085                            | 98,936                      |
| <br>                               |       |                                    |                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>126,460</u>                     | <u>123,085</u>              |

The notes form part of these financial statements

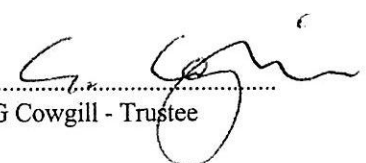
HALIFAX AMATEUR OPERATIC SOCIETY

**BALANCE SHEET**  
31 December 2022

|  | Notes | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                                    |                             |
| Tangible assets                              | 5     | 128,871                            | 122,310                     |
| <b>CURRENT ASSETS</b>                        |       |                                    |                             |
| Stocks                                       | 6     | 300                                | 300                         |
| Debtors                                      | 7     | 4,897                              | 9,953                       |
| Cash at bank and in hand                     |       | 32,613                             | 36,746                      |
|  |       | <u>37,810</u>                      | <u>46,999</u>               |
| <b>CREDITORS</b>                             |       |                                    |                             |
| Amounts falling due within one year          | 8     | (5,811)                            | (9,551)                     |
| <b>NET CURRENT ASSETS</b>                    |       |                                    |                             |
|  |       | <u>31,999</u>                      | <u>37,448</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                    |                             |
|  |       | 160,870                            | 159,758                     |
| <b>CREDITORS</b>                             |       |                                    |                             |
| Amounts falling due after more than one year | 9     | (34,410)                           | (36,673)                    |
| <b>NET ASSETS</b>                            |       |                                    |                             |
|  |       | <u>126,460</u>                     | <u>123,085</u>              |
| <b>FUNDS</b>                                 |       |                                    |                             |
| Unrestricted funds:                          |       |                                    |                             |
| General fund                                 | 12    | 115,960                            | 112,585                     |
| Revaluation reserve                          |       | 10,500                             | 10,500                      |
|  |       | <u>126,460</u>                     | <u>123,085</u>              |
| <b>TOTAL FUNDS</b>                           |       |                                    |                             |
|  |       | <u>126,460</u>                     | <u>123,085</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 25th October 2023 and were signed on its behalf by:

  
.....  
N Smith - Trustee

  
.....  
G Cowgill - Trustee

The notes form part of these financial statements

# HALIFAX AMATEUR OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

---

### 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, as modified by the revaluation of certain assets.

#### **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.

|                          |                           |
|--------------------------|---------------------------|
| Freehold property        | - not provided            |
| Improvements to property | - not provided            |
| Fixtures and fittings    | - 10% on reducing balance |
| Computer equipment       | - 20% on cost             |

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022

2. OTHER TRADING ACTIVITIES

|                   | 2022           | 2021          |
|-------------------|----------------|---------------|
|                   | £              | £             |
| Fundraising       | 8,863          | 6,084         |
| Production income | 113,757        | 41,691        |
| Bar profit        | 6,547          | 5,938         |
|                   | <u>129,167</u> | <u>53,713</u> |

3. INVESTMENT INCOME

|                | 2022         | 2021         |
|----------------|--------------|--------------|
|                | £            | £            |
| Rents received | 5,650        | 1,995        |
| Bank interest  | 6            | 1            |
|                | <u>5,656</u> | <u>1,996</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-------------------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                           |                                     |                                  |                            |                |
| At 1 January 2022     | 60,000                    | 62,765                              | 7,855                            | 415                        | 131,035        |
| Additions             | -                         | 6,652                               | -                                | -                          | 6,652          |
|                       | <u>60,000</u>             | <u>69,417</u>                       | <u>7,855</u>                     | <u>415</u>                 | <u>137,687</u> |
| <b>DEPRECIATION</b>   |                           |                                     |                                  |                            |                |
| At 1 January 2022     | -                         | 1,364                               | 6,946                            | 415                        | 8,725          |
| Charge for year       | -                         | -                                   | 91                               | -                          | 91             |
|                       | <u>-</u>                  | <u>1,364</u>                        | <u>7,037</u>                     | <u>415</u>                 | <u>8,816</u>   |
| <b>NET BOOK VALUE</b> |                           |                                     |                                  |                            |                |
| At 31 December 2022   | <u>60,000</u>             | <u>68,053</u>                       | <u>818</u>                       | <u>-</u>                   | <u>128,871</u> |
| At 31 December 2021   | <u>60,000</u>             | <u>61,401</u>                       | <u>909</u>                       | <u>-</u>                   | <u>122,310</u> |

Freehold property was valued on an open market basis by Sanderson Weatherall Chartered Surveyors on 1 February 2015.

The trustees are not aware of any material changes in the valuation that is currently shown in the accounts.

**HALIFAX AMATEUR OPERATIC SOCIETY****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022****5. TANGIBLE FIXED ASSETS - continued**

The carrying value of freehold property at cost would have been £49,500.

**6. STOCKS**

|       | 2022 | 2021 |
|-------|------|------|
|       | £    | £    |
| Stock | 300  | 300  |

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|             | 2022         | 2021         |
|-------------|--------------|--------------|
|             | £            | £            |
| Fundraising | 3,000        | 2,000        |
| Prepayments | 1,897        | 7,953        |
|             | <u>4,897</u> | <u>9,953</u> |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|   | 2022         | 2021         |
|---|--------------|--------------|
|   | £            | £            |
| Bank loans and overdrafts (see note 10) | 2,263        | 2,182        |
| Trade creditors                         | -            | 4,469        |
| Other creditors                         | 3,548        | 2,900        |
|   | <u>5,811</u> | <u>9,551</u> |

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                          | 2022   | 2021   |
|--------------------------|--------|--------|
|                          | £      | £      |
| Bank loans (see note 10) | 34,410 | 36,673 |

**10. LOANS**

An analysis of the maturity of loans is given below:

|   | 2022         | 2021         |
|---|--------------|--------------|
|   | £            | £            |
| Amounts falling due within one year on demand:  |              |              |
| Mortgage  | 2,263        | 2,182        |
| Members loan                                    | -            | 2,000        |
|   | <u>2,263</u> | <u>4,182</u> |
| Amounts falling between one and two years:      |              |              |
| Mortgage - 1-2 years                            | 2,342        | 2,261        |
|   | <u>2,342</u> | <u>2,261</u> |
| Amounts falling due between two and five years: |              |              |
| Mortgage - 2-5 years                            | 7,545        | 7,497        |
|   | <u>7,545</u> | <u>7,497</u> |

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 31 December 2022

**10. LOANS - continued**

|  | 2022<br>£ | 2021<br>£ |
|--|-----------|-----------|
| Amounts falling due in more than five years: |           |           |
| Repayable by instalments:                    |           |           |
| Mortgage - over 5 years                      | 24,523    | 26,915    |

**11. SECURED DEBTS**

The following secured debts are included within creditors:

|            | 2022<br>£     | 2021<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>36,673</u> | <u>38,855</u> |

The bank loan is secured against the property.

**12. MOVEMENT IN FUNDS**

|                           | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 112,585        | 3,375                            | 115,960             |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>123,085</u> | <u>3,375</u>                     | <u>126,460</u>      |
| <b>TOTAL FUNDS</b>        | <u>123,085</u> | <u>3,375</u>                     | <u>126,460</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 143,867                    | (140,492)                  | 3,375                     |
|                           | <u>143,867</u>             | <u>(140,492)</u>           | <u>3,375</u>              |
| <b>TOTAL FUNDS</b>        | <u>143,867</u>             | <u>(140,492)</u>           | <u>3,375</u>              |

## HALIFAX AMATEUR OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2022

---

#### 12. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 88,436         | 24,149                           | 112,585             |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>98,936</u>  | <u>24,149</u>                    | <u>123,085</u>      |
| <b>TOTAL FUNDS</b>        | <u>98,936</u>  | <u>24,149</u>                    | <u>123,085</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 74,870                     | (50,721)                   | 24,149                    |
|                           | <u>74,870</u>              | <u>(50,721)</u>            | <u>24,149</u>             |
| <b>TOTAL FUNDS</b>        | <u>74,870</u>              | <u>(50,721)</u>            | <u>24,149</u>             |

#### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**HALIFAX AMATEUR OPERATIC SOCIETY****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2022**

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|   | 2022<br>£ | 2021<br>£ |
|---|-----------|-----------|
| <b>INCOME AND ENDOWMENTS</b>                |           |           |
| <b>Donations and legacies</b>               |           |           |
| Donations                                   | 4,199     | 1,886     |
| Gift aid                                    | 1,000     | 1,000     |
| Membership subscriptions                    | 3,845     | 2,338     |
|   | <hr/>     | <hr/>     |
|   | 9,044     | 5,224     |
| <b>Other trading activities</b>             |           |           |
| Fundraising                                 | 8,863     | 6,084     |
| Production income                           | 113,757   | 41,691    |
| Bar profit                                  | 6,547     | 5,938     |
|   | <hr/>     | <hr/>     |
|   | 129,167   | 53,713    |
| <b>Investment income</b>                    |           |           |
| Rents received                              | 5,650     | 1,995     |
| Bank interest                               | 6         | 1         |
|   | <hr/>     | <hr/>     |
|   | 5,656     | 1,996     |
| <b>Other income</b>                         |           |           |
| Miscellaneous                               | -         | 13,937    |
|   | <hr/>     | <hr/>     |
| <b>Total incoming resources</b>             | 143,867   | 74,870    |
| <b>EXPENDITURE</b>                          |           |           |
| <b>Other trading activities</b>             |           |           |
| Production costs                            | 41,054    | 16,054    |
| Production costs - wardrobe and props       | 10,126    | 1,236     |
| Production costs - sound                    | 25,792    | 9,000     |
| Production costs - royalties and venue      | 34,975    | 8,390     |
| Production costs - advertising and printing | 7,918     | 602       |
| 100 club                                    | 640       | 655       |
| Rates and water                             | 693       | 572       |
| Insurance                                   | 2,453     | 2,104     |
| Light and heat                              | 5,315     | 2,216     |
| Telephone                                   | 524       | 523       |
| Maintenance and cleaning                    | 3,230     | 2,644     |
| Administration expenses                     | 345       | -         |
| Rent  | 2,943     | 3,080     |
| Depreciation of fixtures and fittings       | 91        | 101       |
| Bank charges                                | 92        | 108       |
| Bank loan interest                          | 1,344     | 1,420     |
| Carried forward                             | 137,535   | 48,705    |

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2022**

---

|                                 | 2022    | 2021   |
|---------------------------------|---------|--------|
|                                 | £       | £      |
| <b>Other trading activities</b> |         |        |
| Brought forward                 | 137,535 | 48,705 |
| Card machine costs              | 360     | 342    |
| Donations                       | 1,607   | -      |
|                                 | <hr/>   | <hr/>  |
|                                 | 139,502 | 49,047 |
| <br><b>Support costs</b>        |         |        |
| <br><b>Governance costs</b>     |         |        |
| Independent examination fees    | 990     | 900    |
| Professional fees               | -       | 774    |
|                                 | <hr/>   | <hr/>  |
|                                 | 990     | 1,674  |
| <br>Total resources expended    | <hr/>   | <hr/>  |
|                                 | 140,492 | 50,721 |
| <br>Net income                  | <hr/>   | <hr/>  |
|                                 | 3,375   | 24,149 |
|                                 | <hr/>   | <hr/>  |

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

England & Wales - Charity number 513219

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# Accounts

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**REGISTERED CHARITY NUMBER: 513219**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
HALIFAX AMATEUR OPERATIC SOCIETY**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the year ended 31 December 2021**

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| <b>Independent Examiner's Report</b>     | 4           |
| <b>Statement of Financial Activities</b> | 5           |
| <b>Balance Sheet</b>                     | 6           |
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# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES for the year ended 31 December 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 objectives of the charity are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

#### Significant activities

The objectives are achieved by producing shows each year and maintaining a junior section.

#### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

#### Volunteers

Volunteers play a key role in producing the shows and the administration of the society.

### ACHIEVEMENT AND PERFORMANCE

#### Review of the year

Last year, 2020, was a very tough year for the society and sadly we had not been able to stage any productions. We were very happy to be able to perform 2 smaller scale productions and a junior production in the final quarter of 2021. All of our members were very happy to begin performing again. Elf the Musical at the Halifax Playhouse was incredibly financially successful, the junior production of We Will Rock You and our production of Assassins also did well, both financially and artistically.

A massive part of the early part of 2021 was devoted to the renovation of the downstairs room which we began in 2020. We have now been able to start using this rooms for rehearsals and for external hirers. We also continued to develop our membership options, especially our new payment system.

We have begun to pay off the mortgage that was taken out to enable the renovations to the downstairs space. The 100 club has continued an essential source of regular income that covers most of our building overheads. Our new direct debit method of paying for membership has also been a brilliant new scheme that enables us to spread that income across the whole year.

### FINANCIAL REVIEW

#### Reserves policy

The reserves of the charity at the period end totalled £123,085 (2020 : £98,936).

The charity is still not in a position to accumulate unrestricted reserves, but the trustees anticipate that once the new mortgage has been repaid in 2035, we will be able to increase the unrestricted reserves to provide greater financial security for the charity.

### FUTURE PLANS

We are looking forward to a very busy 2022. We are planning three major shows at the Victoria Theatre, the first time we have ever done three large-scale productions in a calendar year. We also have two junior productions planned for next year along with the usual Christmas concert. We also want to finalise all our renovations so that we have an amazing new rehearsal space and more capacity that we can use to further increase our support for the wider community.

# HALIFAX AMATEUR OPERATIC SOCIETY

## REPORT OF THE TRUSTEES for the year ended 31 December 2021

---

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The Charity is constituted by a Trust Deed, and its objects are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

There were no changes to the constitution during the period to 31 December 2021, however we are currently looking into changing our charitable status to become a Charitable Incorporated Organisation, and as such we have put together a new constitution that will take over as a governing document when this change is finalised.

#### Recruitment and appointment of new trustees

New trustees are to be members of the society and are elected and approved by management. Appointment of new trustees is governed by the Trust Deed of the charity.

#### Risk management

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

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

513219

#### Principal address

35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

#### Trustees

G Cowgill  
Mrs N Smith  
M P Gilroy

The trustees hold the title deeds to the property as custodians for the charity.

#### Independent Examiner

Kevin Winterburn  
Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

#### Bankers

Barclays Bank Plc  
PO Box 14  
39-47 Commercial Street  
Halifax  
West Yorkshire  
HX1 1BG

#### Treasurer


H Illingsworth

**HALIFAX AMATEUR OPERATIC SOCIETY**

**REPORT OF THE TRUSTEES**  
for the year ended 31 December 2021

---

Approved by order of the board of trustees on 4th October 2022..... and signed on its behalf by: P

  
.....  
G Cowgill - Trustee

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

---

**Independent examiner's report to the trustees of Halifax Amateur Operatic Society**

I report to the charity trustees on my examination of the accounts of Halifax Amateur Operatic Society (the Trust) for the year ended 31 December 2021.

**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.



Kevin Winterburn  
Sheards  
Vernon House  
40 New North Road  
Huddersfield  
HD1 5LS

Date: 12/10/2022

**HALIFAX AMATEUR OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2021**

---

|                                    | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                    |                             |
| Donations and legacies             |       | 5,224                              | 5,480                       |
| Other trading activities           | 2     | 53,713                             | 6,309                       |
| Investment income                  | 3     | 1,996                              | 4,379                       |
| Other income                       |       | 13,937                             | 14,136                      |
| <b>Total</b>                       |       | <u>74,870</u>                      | <u>30,304</u>               |
| <b>EXPENDITURE ON</b>              |       |                                    |                             |
| Raising funds                      |       | 49,047                             | 14,179                      |
| Other                              |       | <u>1,674</u>                       | <u>2,040</u>                |
| <b>Total</b>                       |       | <u>50,721</u>                      | <u>16,219</u>               |
| <b>NET INCOME</b>                  |       | 24,149                             | 14,085                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                             |
| <b>Total funds brought forward</b> |       | 98,936                             | 84,851                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>123,085</u></u>              | <u><u>98,936</u></u>        |

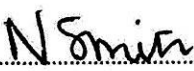
The notes form part of these financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**BALANCE SHEET**  
31 December 2021

|  | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                                    |                             |
| Tangible assets                              | 5     | 122,310                            | 104,277                     |
| <b>CURRENT ASSETS</b>                        |       |                                    |                             |
| Stocks                                       | 6     | 300                                | -                           |
| Debtors                                      | 7     | 9,953                              | 3,968                       |
| Cash at bank and in hand                     |       | 36,746                             | 34,551                      |
|  |       | <u>46,999</u>                      | <u>38,519</u>               |
| <b>CREDITORS</b>                             |       |                                    |                             |
| Amounts falling due within one year          | 8     | (9,551)                            | (5,185)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>37,448</u>                      | <u>33,334</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 159,758                            | 137,611                     |
| <b>CREDITORS</b>                             |       |                                    |                             |
| Amounts falling due after more than one year | 9     | (36,673)                           | (38,675)                    |
| <b>NET ASSETS</b>                            |       | <u>123,085</u>                     | <u>98,936</u>               |
| <b>FUNDS</b>                                 | 12    |                                    |                             |
| Unrestricted funds:                          |       |                                    |                             |
| General fund                                 |       | 112,585                            | 88,436                      |
| Revaluation reserve                          |       | 10,500                             | 10,500                      |
|  |       | <u>123,085</u>                     | <u>98,936</u>               |
| <b>TOTAL FUNDS</b>                           |       | <u>123,085</u>                     | <u>98,936</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 4th October 2022 and were signed on its behalf by:

  
.....  
N Smith - Trustee

  
.....  
G Cowgill - Trustee

The notes form part of these financial statements

# HALIFAX AMATEUR OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

---

### 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, as modified by the revaluation of certain assets.

#### **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.

|                          |                           |
|--------------------------|---------------------------|
| Freehold property        | - not provided            |
| Improvements to property | - not provided            |
| Fixtures and fittings    | - 10% on reducing balance |
| Computer equipment       | - 20% on cost             |

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2021**

**2. OTHER TRADING ACTIVITIES**

|                   | 2021          | 2020         |
|-------------------|---------------|--------------|
|                   | £             | £            |
| Fundraising       | 6,084         | 4,727        |
| Production income | 41,691        | 1,861        |
| Bar profit        | 5,938         | (279)        |
|                   | <u>53,713</u> | <u>6,309</u> |

**3. INVESTMENT INCOME**

|                | 2021         | 2020         |
|----------------|--------------|--------------|
|                | £            | £            |
| Rents received | 1,995        | 4,375        |
| Bank interest  | 1            | 4            |
|                | <u>1,996</u> | <u>4,379</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**5. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-------------------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                           |                                     |                                  |                            |                |
| At 1 January 2021     | 60,000                    | 44,631                              | 7,855                            | 415                        | 112,901        |
| Additions             | -                         | 18,134                              | -                                | -                          | 18,134         |
|                       | <u>60,000</u>             | <u>62,765</u>                       | <u>7,855</u>                     | <u>415</u>                 | <u>131,035</u> |
| At 31 December 2021   | 60,000                    | 62,765                              | 7,855                            | 415                        | 131,035        |
| <b>DEPRECIATION</b>   |                           |                                     |                                  |                            |                |
| At 1 January 2021     | -                         | 1,364                               | 6,845                            | 415                        | 8,624          |
| Charge for year       | -                         | -                                   | 101                              | -                          | 101            |
|                       | <u>-</u>                  | <u>1,364</u>                        | <u>6,946</u>                     | <u>415</u>                 | <u>8,725</u>   |
| At 31 December 2021   | -                         | 1,364                               | 6,946                            | 415                        | 8,725          |
| <b>NET BOOK VALUE</b> |                           |                                     |                                  |                            |                |
| At 31 December 2021   | <u>60,000</u>             | <u>61,401</u>                       | <u>909</u>                       | <u>-</u>                   | <u>122,310</u> |
| At 31 December 2020   | <u>60,000</u>             | <u>43,267</u>                       | <u>1,010</u>                     | <u>-</u>                   | <u>104,277</u> |

Freehold property was valued on an open market basis by Sanderson Weatherall Chartered Surveyors on 1 February 2015.

The trustees are not aware of any material changes in the valuation that is currently shown in the accounts.

**HALIFAX AMATEUR OPERATIC SOCIETY****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2021****5. TANGIBLE FIXED ASSETS - continued**

The carrying value of freehold property at cost would have been £49,500.

**6. STOCKS**

|       | 2021 | 2020 |
|-------|------|------|
|       | £    | £    |
| Stock | 300  | -    |

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|             | 2021         | 2020         |
|-------------|--------------|--------------|
|             | £            | £            |
| Fundraising | 2,000        | 1,000        |
| Prepayments | 7,953        | 2,968        |
|             | <u>9,953</u> | <u>3,968</u> |

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|   | 2021         | 2020         |
|---|--------------|--------------|
|   | £            | £            |
| Bank loans and overdrafts (see note 10) | 2,182        | 2,285        |
| Trade creditors                         | 4,469        | -            |
| Other creditors                         | 2,900        | 2,900        |
|   | <u>9,551</u> | <u>5,185</u> |

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                          | 2021   | 2020   |
|--------------------------|--------|--------|
|                          | £      | £      |
| Bank loans (see note 10) | 36,673 | 38,675 |

**10. LOANS**

An analysis of the maturity of loans is given below:

|   | 2021         | 2020         |
|---|--------------|--------------|
|   | £            | £            |
| Amounts falling due within one year on demand:  |              |              |
| Mortgage  | 2,182        | 2,285        |
| Members loan                                    | 2,000        | 2,000        |
|   | <u>4,182</u> | <u>4,285</u> |
| Amounts falling between one and two years:      |              |              |
| Mortgage - 1-2 years                            | 2,261        | 2,188        |
|   | <u>2,261</u> | <u>2,188</u> |
| Amounts falling due between two and five years: |              |              |
| Mortgage - 2-5 years                            | 7,497        | 7,050        |
|   | <u>7,497</u> | <u>7,050</u> |

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2021

10. LOANS - continued

|  | 2021<br>£ | 2020<br>£ |
|--|-----------|-----------|
| Amounts falling due in more than five years: |           |           |
| Repayable by instalments:                    |           |           |
| Mortgage - over 5 years                      | 26,915    | 29,437    |

11. SECURED DEBTS

The following secured debts are included within creditors:

|            | 2021<br>£     | 2020<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>38,855</u> | <u>40,960</u> |

The bank loan is secured against the property.

12. MOVEMENT IN FUNDS

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 88,436         | 24,149                           | 112,585             |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>98,936</u>  | <u>24,149</u>                    | <u>123,085</u>      |
| <b>TOTAL FUNDS</b>        | <u>98,936</u>  | <u>24,149</u>                    | <u>123,085</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 74,870                     | (50,721)                   | 24,149                    |
|                           | <u>74,870</u>              | <u>(50,721)</u>            | <u>24,149</u>             |
| <b>TOTAL FUNDS</b>        | <u>74,870</u>              | <u>(50,721)</u>            | <u>24,149</u>             |

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2021

---

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 74,351         | 14,085                           | 88,436              |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>84,851</u>  | <u>14,085</u>                    | <u>98,936</u>       |
| <b>TOTAL FUNDS</b>        | <u>84,851</u>  | <u>14,085</u>                    | <u>98,936</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 30,304                     | (16,219)                   | 14,085                    |
|                           | <u>30,304</u>              | <u>(16,219)</u>            | <u>14,085</u>             |
| <b>TOTAL FUNDS</b>        | <u>30,304</u>              | <u>(16,219)</u>            | <u>14,085</u>             |

13. RELATED PARTY DISCLOSURES

Loans made to the charity by members at 31 December 2021 were £2,000 (2020 : £2,000).



**HALIFAX AMATEUR OPERATIC SOCIETY**

England & Wales - Charity number 513219

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# Accounts

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**REGISTERED CHARITY NUMBER: 513219**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
HALIFAX AMATEUR OPERATIC SOCIETY**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**HALIFAX AMATEUR OPERATIC SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 December 2020**

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| <b>Report of the Trustees</b>                     | 1 to 3      |
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## **HALIFAX AMATEUR OPERATIC SOCIETY**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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 objectives of the charity are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

##### **Significant activities**

The objectives are achieved by producing shows each year and maintaining a junior section.

##### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

##### **Volunteers**

Volunteers play a key role in producing the shows and the administration of the society.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Review of the year**

This year has been a very unusual and difficult year for the society. Following a very successful 2019, we were looking forward to a busy year with 2 large scale productions along with our usual Junior show. Sadly, all of our plans for productions had to be cancelled due to the Covid-19 pandemic. We continued to keep in touch with our members and held a number of online fundraisers.

We have begun the redevelopment of the downstairs part of the rooms, this is something we have been able to undertake in a Covid secure way and has provided a focus for our members and volunteers. We have also spent time updating all our policies and procedures.

We have taken out a new financing loan to enable the renovations. The 100 club has been an essential source of regular income and to keep the society stable during the pandemic. It has been a major achievement in surviving the Covid-19 pandemic and coming out the other side in a good financial position.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserves of the charity at the period end totalled £98,936 (2019 : £84,851).

The charity is still not in a position to accumulate unrestricted reserves, but the trustees anticipate that once the new mortgage has been repaid in 2035, we will be able to increase the unrestricted reserves to provide greater financial security for the charity.

#### **FUTURE PLANS**

Our plans for 2021 will largely be based on the Government Covid restrictions. It is unlikely that we will be able to produce any large-scale shows. We have no show plans for early 2021, however we are currently planning two smaller scale productions and our junior show for the last quarter of the year. We plan to continue, finish and build on the major renovations to the downstairs space in the Rooms to increase our number of productions and to support the wider community.

## **HALIFAX AMATEUR OPERATIC SOCIETY**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2020**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is constituted by a Trust Deed, and its objects are to educate the public in the dramatic and operatic arts and to further the development of public appreciation and taste in the said arts, to assist and further such charitable institution and charitable purposes as the Trustees shall from time to time determine.

There were no changes to the constitution during the period to 31 December 2020.

##### **Recruitment and appointment of new trustees**

New trustees are to be members of the society and are elected and approved by management. Appointment of new trustees is governed by the Trust Deed of the charity.

##### **Risk management**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

513219

##### **Principal address**

35 Greenton Avenue  
Scholes  
Cleckheaton  
West Yorkshire  
BD19 6DT

##### **Trustees**

G Cowgill  
Mrs N Smith  
M P Gilroy (appointed 6.10.20)

The trustees hold the title deeds to the property as custodians for the charity.

##### **Independent Examiner**

Kevin Winterburn  
Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

##### **Bankers**

Barclays Bank Plc  
PO Box 14  
39-47 Commercial Street  
Halifax  
West Yorkshire  
HX1 1BG

##### **Treasurer**

H Illingsworth

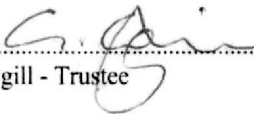
**HALIFAX AMATEUR OPERATIC SOCIETY**

**REPORT OF THE TRUSTEES**

**for the year ended 31 December 2020**

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Approved by order of the board of trustees on 29th September 2021 and signed on its behalf by:

  
.....  
G Cowgill - Trustee

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

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**Independent examiner's report to the trustees of Halifax Amateur Operatic Society**

I report to the charity trustees on my examination of the accounts of Halifax Amateur Operatic Society (the Trust) for the year ended 31 December 2020.

**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.



Kevin Winterburn  
Sheards  
Vernon House  
40 New North Road  
Huddersfield  
HD1 5LS

Date: 4 OCTOBER 2021

**HALIFAX AMATEUR OPERATIC SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2020**

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|                                    |       | 2020<br>Unrestricted<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | Notes |                                    |                             |
| Donations and legacies             |       | 5,480                              | 6,181                       |
| Other trading activities           | 2     | 6,309                              | 86,919                      |
| Investment income                  | 3     | 4,379                              | 8,635                       |
| Other income                       |       | 14,136                             | -                           |
| <b>Total</b>                       |       | <u>30,304</u>                      | <u>101,735</u>              |
| <br>                               |       |                                    |                             |
| <b>EXPENDITURE ON</b>              |       |                                    |                             |
| Raising funds                      |       | 14,179                             | 102,283                     |
| Other                              |       | 2,040                              | 1,080                       |
| <b>Total</b>                       |       | <u>16,219</u>                      | <u>103,363</u>              |
| <br>                               |       |                                    |                             |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>14,085</u>                      | <u>(1,628)</u>              |
| <br>                               |       |                                    |                             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                             |
| <br>                               |       |                                    |                             |
| <b>Total funds brought forward</b> |       | <u>84,851</u>                      | <u>86,479</u>               |
| <br>                               |       |                                    |                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>98,936</u></u>               | <u><u>84,851</u></u>        |

The notes form part of these financial statements

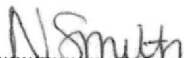
**HALIFAX AMATEUR OPERATIC SOCIETY**


**BALANCE SHEET**

**31 December 2020**

|  | Notes | 2020<br>Unrestricted<br>funds<br>£ | 2019<br>Total<br>funds<br>£ |
|--|-------|------------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                                    |                             |
| Tangible assets                              | 6     | 104,277                            | 101,312                     |
| <b>CURRENT ASSETS</b>                        |       |                                    |                             |
| Stocks                                       | 7     | -                                  | 300                         |
| Debtors                                      | 8     | 3,968                              | 6,048                       |
| Cash at bank and in hand                     |       | 34,551                             | 13,163                      |
|  |       | <u>38,519</u>                      | <u>19,511</u>               |
| <b>CREDITORS</b>                             |       |                                    |                             |
| Amounts falling due within one year          | 9     | (5,185)                            | (13,832)                    |
|  |       | <u>33,334</u>                      | <u>5,679</u>                |
| <b>NET CURRENT ASSETS</b>                    |       |                                    |                             |
|  |       | <u>137,611</u>                     | <u>106,991</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                                    |                             |
| <b>CREDITORS</b>                             |       |                                    |                             |
| Amounts falling due after more than one year | 10    | (38,675)                           | (22,140)                    |
|  |       | <u>98,936</u>                      | <u>84,851</u>               |
| <b>NET ASSETS</b>                            |       |                                    |                             |
| <b>FUNDS</b>                                 |       |                                    |                             |
| Unrestricted funds:                          | 13    |                                    |                             |
| General fund                                 |       | 88,436                             | 74,351                      |
| Revaluation reserve                          |       | 10,500                             | 10,500                      |
|  |       | <u>98,936</u>                      | <u>84,851</u>               |
| <b>TOTAL FUNDS</b>                           |       |                                    |                             |
|  |       | <u>98,936</u>                      | <u>84,851</u>               |

The financial statements were approved by the Board of Trustees and authorised for issue on 29th September 2021 and were signed on its behalf by:

  
 N Smith - Trustee

  
 G Cowgill - Trustee

The notes form part of these financial statements

## HALIFAX AMATEUR OPERATIC SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

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#### 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, as modified by the revaluation of certain assets.

##### **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.

|                          |                           |
|--------------------------|---------------------------|
| Freehold property        | - not provided            |
| Improvements to property | - not provided            |
| Fixtures and fittings    | - 10% on reducing balance |
| Computer equipment       | - 20% on cost             |

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# HALIFAX AMATEUR OPERATIC SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2020

### 2. OTHER TRADING ACTIVITIES

|                   | 2020         | 2019          |
|-------------------|--------------|---------------|
|                   | £            | £             |
| Fundraising       | 4,727        | 5,992         |
| Production income | 1,861        | 76,785        |
| Bar profit        | (279)        | 4,142         |
|                   | <u>6,309</u> | <u>86,919</u> |

### 3. INVESTMENT INCOME

|                | 2020         | 2019         |
|----------------|--------------|--------------|
|                | £            | £            |
| Rents received | 4,375        | 8,625        |
| Bank interest  | 4            | 10           |
|                | <u>4,379</u> | <u>8,635</u> |

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted funds<br>£ |
|------------------------------------|-------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                         |
| Donations and legacies             | 6,181                   |
| Other trading activities           | 86,919                  |
| Investment income                  | 8,635                   |
| <b>Total</b>                       | <u>101,735</u>          |
| <b>EXPENDITURE ON</b>              |                         |
| Raising funds                      | 102,283                 |
| Other                              | 1,080                   |
| <b>Total</b>                       | <u>103,363</u>          |
| <b>NET INCOME/(EXPENDITURE)</b>    | <u>(1,628)</u>          |
| <b>RECONCILIATION OF FUNDS</b>     |                         |
| <b>Total funds brought forward</b> | <u>86,479</u>           |

HALIFAX AMATEUR OPERATIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2020

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                                    | Unrestricted<br>funds<br>£ |
|------------------------------------|----------------------------|
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>84,851</u></u>       |

6. TANGIBLE FIXED ASSETS

|                       | Freehold<br>property<br>£ | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-------------------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                           |                                     |                                  |                            |                |
| At 1 January 2020     | 60,000                    | 41,553                              | 7,855                            | 415                        | 109,823        |
| Additions             | -                         | 3,078                               | -                                | -                          | 3,078          |
|                       | <u>60,000</u>             | <u>44,631</u>                       | <u>7,855</u>                     | <u>415</u>                 | <u>112,901</u> |
| At 31 December 2020   |                           |                                     |                                  |                            |                |
|                       | 60,000                    | 44,631                              | 7,855                            | 415                        | 112,901        |
| <b>DEPRECIATION</b>   |                           |                                     |                                  |                            |                |
| At 1 January 2020     | -                         | 1,364                               | 6,732                            | 415                        | 8,511          |
| Charge for year       | -                         | -                                   | 113                              | -                          | 113            |
|                       | <u>-</u>                  | <u>1,364</u>                        | <u>6,845</u>                     | <u>415</u>                 | <u>8,624</u>   |
| At 31 December 2020   |                           |                                     |                                  |                            |                |
|                       | -                         | 1,364                               | 6,845                            | 415                        | 8,624          |
| <b>NET BOOK VALUE</b> |                           |                                     |                                  |                            |                |
| At 31 December 2020   | <u>60,000</u>             | <u>43,267</u>                       | <u>1,010</u>                     | <u>-</u>                   | <u>104,277</u> |
| At 31 December 2019   | <u>60,000</u>             | <u>40,189</u>                       | <u>1,123</u>                     | <u>-</u>                   | <u>101,312</u> |

Freehold property was valued on an open market basis by Sanderson Weatherall Chartered Surveyors on 1 February 2015.

The trustees are not aware of any material changes in the valuation that is currently shown in the accounts.

The carrying value of freehold property at cost would have been £49,500.

7. STOCKS

|       | 2020<br>£ | 2019<br>£  |
|-------|-----------|------------|
| Stock | <u>-</u>  | <u>300</u> |

**HALIFAX AMATEUR OPERATIC SOCIETY****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2020**

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|  |               |               |
|--|---------------|---------------|
| <b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>             | <b>2020</b>   | <b>2019</b>   |
|  | £             | £             |
| Fundraising  | 1,000         | 4,898         |
| Prepayments  | 2,968         | 1,150         |
|  | <u>3,968</u>  | <u>6,048</u>  |
| <b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>           | <b>2020</b>   | <b>2019</b>   |
|  | £             | £             |
| Bank loans and overdrafts (see note 11)                            | 2,285         | 5,004         |
| Other creditors  | 2,900         | 8,828         |
|  | <u>5,185</u>  | <u>13,832</u> |
| <b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b> | <b>2020</b>   | <b>2019</b>   |
|  | £             | £             |
| Bank loans (see note 11)   | <u>38,675</u> | <u>22,140</u> |
| <b>11. LOANS</b>   |               |               |
| An analysis of the maturity of loans is given below:               |               |               |
|  | <b>2020</b>   | <b>2019</b>   |
|  | £             | £             |
| Amounts falling due within one year on demand:                     |               |               |
| Mortgage   | 2,285         | 5,004         |
| Members loan   | 2,000         | 2,000         |
|  | <u>4,285</u>  | <u>7,004</u>  |
| Amounts falling between one and two years:                         |               |               |
| Mortgage - 1-2 years   | <u>2,188</u>  | <u>5,004</u>  |
| Amounts falling due between two and five years:                    |               |               |
| Mortgage - 2-5 years   | <u>7,050</u>  | <u>15,011</u> |
| Amounts falling due in more than five years:                       |               |               |
| Repayable by instalments:  |               |               |
| Mortgage - over 5 years  | 29,437        | 2,125         |

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**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2020**

**12. SECURED DEBTS**

The following secured debts are included within creditors:

|            | 2020<br>£     | 2019<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>40,960</u> | <u>27,144</u> |

The bank loan is secured against the property.

**13. MOVEMENT IN FUNDS**

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 74,351         | 14,085                           | 88,436              |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>84,851</u>  | <u>14,085</u>                    | <u>98,936</u>       |
| <b>TOTAL FUNDS</b>        | <u>84,851</u>  | <u>14,085</u>                    | <u>98,936</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 30,304                     | (16,219)                   | 14,085                    |
|                           | <u>30,304</u>              | <u>(16,219)</u>            | <u>14,085</u>             |
| <b>TOTAL FUNDS</b>        | <u>30,304</u>              | <u>(16,219)</u>            | <u>14,085</u>             |

**Comparatives for movement in funds**

|                           | At 1.1.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.19<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 75,979         | (1,628)                          | 74,351              |
| Revaluation reserve       | 10,500         | -                                | 10,500              |
|                           | <u>86,479</u>  | <u>(1,628)</u>                   | <u>84,851</u>       |
| <b>TOTAL FUNDS</b>        | <u>86,479</u>  | <u>(1,628)</u>                   | <u>84,851</u>       |

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2020**

**13. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 101,735                    | (103,363)                  | (1,628)                   |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>101,735</u>             | <u>(103,363)</u>           | <u>(1,628)</u>            |

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

|                           | At 1.1.19<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|-------------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                   |                                  |                     |
| General fund              | 75,979            | 12,457                           | 88,436              |
| Revaluation reserve       | 10,500            | -                                | 10,500              |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>   |
|                           | 86,479            | 12,457                           | 98,936              |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>   |
| <b>TOTAL FUNDS</b>        | <u>86,479</u>     | <u>12,457</u>                    | <u>98,936</u>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 132,039                    | (119,582)                  | 12,457                    |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>132,039</u>             | <u>(119,582)</u>           | <u>12,457</u>             |

**HALIFAX AMATEUR OPERATIC SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 December 2020**

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**14. RELATED PARTY DISCLOSURES**

Loans made to the charity by members at 31 December 2020 were £2,000 (2019 : £2,000).

**HALIFAX AMATEUR OPERATIC SOCIETY****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2020**

|   | 2020<br>£     | 2019<br>£      |
|---|---------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                |               |                |
| <b>Donations and legacies</b>               |               |                |
| Donations                                   | 2,579         | 2,653          |
| Gift aid                                    | 1,000         | 1,703          |
| Membership subscriptions                    | 1,901         | 1,825          |
|   | <u>5,480</u>  | <u>6,181</u>   |
| <b>Other trading activities</b>             |               |                |
| Fundraising                                 | 4,727         | 5,992          |
| Production income                           | 1,861         | 76,785         |
| Bar profit                                  | (279)         | 4,142          |
|   | <u>6,309</u>  | <u>86,919</u>  |
| <b>Investment income</b>                    |               |                |
| Rents received                              | 4,375         | 8,625          |
| Bank interest                               | 4             | 10             |
|   | <u>4,379</u>  | <u>8,635</u>   |
| <b>Other income</b>                         |               |                |
| Miscellaneous                               | 14,136        | -              |
|   | <u>14,136</u> | <u>-</u>       |
| <b>Total incoming resources</b>             | <b>30,304</b> | <b>101,735</b> |
| <b>EXPENDITURE</b>                          |               |                |
| <b>Other trading activities</b>             |               |                |
| Production costs                            | -             | 36,160         |
| Production costs - wardrobe and props       | 412           | 11,155         |
| Production costs - sound                    | -             | 11,119         |
| Production costs - royalties and venue      | 1,034         | 23,261         |
| Production costs - advertising and printing | -             | 4,751          |
| 100 club                                    | 880           | 1,190          |
| Rates and water                             | 664           | 627            |
| Insurance                                   | 2,005         | 2,201          |
| Light and heat                              | 2,452         | 4,383          |
| Telephone                                   | 554           | 444            |
| Maintenance and cleaning                    | 1,228         | 1,688          |
| Administration expenses                     | 351           | 659            |
| Rent  | 3,147         | 2,593          |
| Depreciation of fixtures and fittings       | 112           | 125            |
| Depreciation of computer equipment          | -             | 62             |
| Bank charges                                | 75            | 100            |
| Carried forward                             | 12,914        | 100,518        |

This page does not form part of the statutory financial statements

**HALIFAX AMATEUR OPERATIC SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2020**

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|                                 | 2020          | 2019           |
|---------------------------------|---------------|----------------|
|                                 | £             | £              |
| <b>Other trading activities</b> |               |                |
| Brought forward                 | 12,914        | 100,518        |
| Bank loan interest              | 959           | 1,228          |
| Card machine costs              | 306           | 537            |
|                                 | <hr/>         | <hr/>          |
|                                 | 14,179        | 102,283        |
| <br>                            |               |                |
| <b>Support costs</b>            |               |                |
| <br>                            |               |                |
| <b>Governance costs</b>         |               |                |
| Independent examination fees    | 900           | 900            |
| Professional fees               | 1,140         | 180            |
|                                 | <hr/>         | <hr/>          |
|                                 | 2,040         | 1,080          |
|                                 | <hr/>         | <hr/>          |
| Total resources expended        | 16,219        | 103,363        |
|                                 | <hr/>         | <hr/>          |
| <b>Net income/(expenditure)</b> | <u>14,085</u> | <u>(1,628)</u> |

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