

I report on the financial statements for the year ended 31st December 2024 which are attached.

**Respective responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the Regulation 11 of the Charities Accounts (Scotland) Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

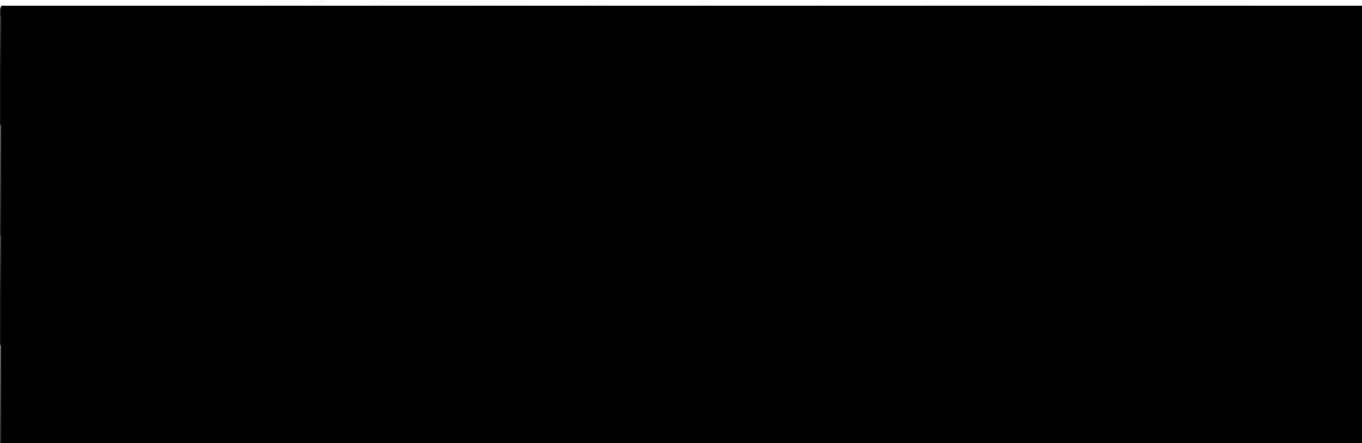
(1) which gives me reasonable cause to believe that in any material respect, the requirements

(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(b) to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



AYRSHIRE PHILHARMONIC OPERA SOCIETY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st DECEMBER 2024

<u>2023</u>	<u>PRODUCTION ACCOUNT</u>	<u>2024</u>
	<u>Income</u>	
27758	Ticket Sales (Total )	30779
4048	Programme Surplus	1603
0	Sponsors	375
<u>31806</u>		<u>32757</u>
	<u>Expenditure</u>	
0	Concert Tickets	144
4492	Orchestra	4012
10650	Production team fees	6650
6472	Royalties & Rehearsal Material	7472
1031	Costumes	3103
2405	Scenery / Props	4750
660	Scores	0
747	Rehearsal rooms	552
1586	Printing, stationery & advertising	870
1201	Insurance	1550
1599	Sundry expenses	0
600	Grants to institutions	0
<u>31443</u>		<u>29103</u>
<u>363</u>		<u>3654</u>
	<u>GENERAL FUND</u>	
	<u>Income</u>	
1707	Grants & Donations	2439
2591	Members Subscriptions	2498
95	Bank Interest	139
830	Social/Fund raising	5821
<u>5223</u>		<u>10897</u>
	<u>Expenditure</u>	
0	Printing, Stationery & Advertising	1806
248	Subscriptions & Donations	1113
181	Committee/Trustee Insurance	0
0	Social	2925
456	Sundry expenses	2778
<u>885</u>		<u>8622</u>
<u>4338</u>		<u>2275</u>
<u>4701</u>	<u>OVERALL SURPLUS/(DEFICIT) FOR YEAR</u>	<u>5929</u>

AYRSHIRE PHILHARMONIC OPERA SOCIETY  
BALANCE SHEET & MOVEMENT of FUNDS

Opening Balance - Cash at bank	24,121.00
Surplus for Year	<u>5,929.00</u>
Closing balance	<u><u>30,050.00</u></u>

	<u>31.12.23</u>	<u>31.12.24</u>	<u>Movement</u>
New Current account (16352838)	16,138.56	19,852.91	3,714.35
Business Current (00603792)	60.00	60.00	-
Investment account (00223310)	7,915.25	10130.04	2,214.79
Charity Account (00603776)	7.16	7.28	0.12
	<u><u>24,120.97</u></u>	<u><u>30,050.23</u></u>	<u><u>5,929.26</u></u>