

# THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY

England & Wales · Charity number 1108951

## Details

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Other names	BMOS
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04919401</a>
Registered	2005-04-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	29 Essex Road Sutton Coldfield B75 6NR
Phone	01212411681
Email	<a href="mailto:maria.raymond67@gmail.com">maria.raymond67@gmail.com</a>
Website	<a href="http://www.bmosmusicals.org">www.bmosmusicals.org</a>

## Activities

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**Objects:** TO EDUCATE THE PUBLIC IN THE DRAMATIC AND MUSICAL ARTS AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ARTS AND FOR THE GENERAL PURPOSES OF SUCH CHARITABLE BODIES OR FOR SUCH OTHER PURPOSES AS SHALL BE EXCLUSIVELY CHARITABLE AS THE TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** The charity aim's to promote, organise and produce musical dramatic and associated works for the purpose of fostering and developing physical and mental recreation in the world of Theatre and the arts, and the raising of funds for the company's and charitable purposes.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, BIRMINGHAM.
- Birmingham City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£241,836	£193,540	-	-
2024-12-31	£113,233	£90,484	-	-
2023-12-31	£91,447	£110,725	-	-
2022-12-31	£49,388	£59,035	-	-
2021-12-31	£22,419	£11,797	-	-

## Trustees

Name	Role	Appointed
Joanne Elizabeth Smith		2018-09-11
MARIA LOUISE RAYMOND		
Patrick James Pryce		2018-09-11

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**

England & Wales - Charity number 1108951

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# Accounts

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**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2025**

**COMPANY NO: 04919401**  
**REGISTERED CHARITY NO: 1108951**

THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025

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<b>Contents</b>	<b>Pages</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 10
Appendix	11



**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
(A company limited by guarantee)

**REPORT OF THE DIRECTORS AND TRUSTEES**

**For the Year Ended 31 December 2025**

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The directors and trustees present their annual report and financial statements for the year ended 31 December 2025. The directors and trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The Charity is a charitable company limited by guarantee, registered in England and Wales and was set up on 2 October 2003 and became a registered charity on 11 April 2005.

**GOVERNING DOCUMENT**

The Charity is controlled by its governing document, the Memorandum and Articles of Association and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

**ORGANISATIONAL STRUCTURE**

The trustees govern via the full board of trustees in accordance with the governing document.

**RISK REVIEW**

The trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Other than as disclosed below, no significant external risks to funding have been identified. Internal risks are minimised by the personal involvement of the trustees in all transactions of the company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

**OBJECTS AND ACTIVITIES FOR PUBLIC BENEFIT**

**Objectives and Aims**

Our aim is to promote, organise and produce musical shows, and to encourage the multicultural communities of Birmingham and the West Midlands into the Arts, particularly those who are disadvantaged and have limited opportunities to take part in large scale amateur productions or seeing professional productions because of the high price of professional companies' ticket prices.

**PUBLIC BENEFIT**

The Trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit and confirm that the company's purpose is for public benefit.

The Birmingham and Midland Operatic Society was established for the public benefit to promote, organise and produce musical, dramatic and associated works for the purpose of fostering and developing physical and mental recreation in the world of Theatre and the Arts.

**FINANCIAL REVIEW**

The net movement of funds of £48,296 (surplus) (2024: £27,528 (surplus)) has been transferred to reserves.

The accumulated surplus carried forward at 31 December 2025 was £51,885 (2024: surplus £3,589).

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
(A company limited by guarantee)

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2025**

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**GOING CONCERN**

A surplus of £48,296 has been recorded in the financial statements and the charity has net assets of £51,885 at 31 December 2025.

The Charity plans to continue to raise funds in the forthcoming year through social events and other fund-raising efforts.

**RESERVES POLICY**

The directors and trustees would ideally like to maintain reserves at a level sufficient to cover the following year's running costs. Any additional surplus made would be used to subsidise the following years' performances, or where a deficit occurs this would reduce the budget available for the following performances. At 31 December 2025 the reserves were £51,885.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of The Birmingham and Midlands Operatic Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2025**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES (continued)**

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**APPROVAL**

This report was approved by the Directors/Trustees on 25<sup>th</sup> March 2026 and signed on their behalf.



**MRS M L RAYMOND  
Director and Trustee**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY (A company limited by guarantee)**

**31 December 2025**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025 which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.



Thomas Haslehurst FCA

Institute of Chartered Accountants in England and Wales

88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Date: 25<sup>th</sup> March 2026

THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2025

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		Unrestricted Funds	
	Notes	2025	2024
		£	£
<b>Income and endowments from</b>			
Donations and legacies	2	1,700	4,468
Charitable activities	3	239,872	113,233
Other income		264	311
		<hr/>	<hr/>
<b>TOTAL INCOME AND ENDOWMENTS</b>		241,836	118,012
		<hr/>	<hr/>
<b>EXPENDITURE</b>			
Charitable activities	4	193,540	90,484
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		193,540	90,484
		<hr/>	<hr/>
<b>NET SURPLUS AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		48,296	27,528
<b>Reconciliation of Funds</b>			
Total surplus brought forward		3,589	(23,939)
		<hr/>	<hr/>
<b>TOTAL SURPLUS CARRIED FORWARD</b>		51,885	3,589
		<hr/>	<hr/>

THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)

BALANCE SHEET

As at 31 December 2025  
Registered Number 04919401

	Note	£	2025 £	£	2024 £
<b>CURRENT ASSETS</b>					
Cash at bank		53,104		2,698	
Debtors	6	1,078		2,919	
		<u>          </u>		<u>          </u>	
		54,182		5,617	
<b>CREDITORS: Amounts falling due within one year</b>					
	7	2,297		2,028	
		<u>          </u>		<u>          </u>	
<b>NET CURRENT ASSETS</b>			51,885		3,589
			<u>          </u>		<u>          </u>
<b>TOTAL NET ASSETS</b>			51,885		3,589
			<u>          </u>		<u>          </u>
<b>FUNDS</b>					
Unrestricted fund	10		51,885		3,589
			<u>          </u>		<u>          </u>
<b>TOTAL SURPLUS</b>			51,885		3,589
			<u>          </u>		<u>          </u>

For the year ending 31 December 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the directors and the trustees on 25<sup>th</sup> March 2026.

MRS M L RAYMOND  
Director and Trustee

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended 31 December 2025

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**1. ACCOUNTING POLICIES**

**Summary of significant accounting policies**

**a. GENERAL INFORMATION AND BASIS OF PREPARATION**

The Birmingham and Midland Operatic Society is company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to a sum not exceeding £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, organise and produce musical shows.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cashflow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis on the assumption that the company's creditors, in particular the company's bankers and trustees continue to support the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. INCOME RECOGNITION**

Income received for productions is accounted for in the Statement of Financial Activities in the period in which the production is performed. Other income and interest received is brought to the credit of the Statement of Financial Activities when it is received by the Charity.

**c. EXPENDITURE AND IRRECOVERABLE VAT**

All expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all costs related to the category.

The Charity is not registered for VAT, therefore irrecoverable VAT is charged against the relevant costs.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2025**

**1. ACCOUNTING POLICIES (continued)**

**d. FUND ACCOUNTING**

Unless otherwise stated all funds belonging to and generated by the Charity are unrestricted in nature, and can be expended by the trustees, for the furtherance of the objects of the charity, at their discretion.

**e. DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR**

Debtors and creditors receivable or payable within one year are recorded at transaction price.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations and grants	1,700	4,468
	<u>          </u>	<u>          </u>

**3. CHARITABLE ACTIVITIES INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Current year productions sponsorship	10,000	10,620
Current year productions	212,837	88,718
Subscriptions	14,417	10,678
BMOS Ball	2,332	3,217
Social Income	286	-
	<u>          </u>	<u>          </u>
	239,872	113,233
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Note</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Current year productions		186,983	83,391
Insurance		1,353	761
NODA subscription		260	843
Bank charges and interest		142	252
Sundries		853	630
Governance costs	5	2,056	2,038
Donations		50	18
BMOS Ball		1,648	2,281
Transport		195	270
		<u>          </u>	<u>          </u>
		193,540	90,484
		<u>          </u>	<u>          </u>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2025**

**5. GOVERNANCE COSTS**

	2025	2024
	£	£
Accountancy	2,056	2,038
	<u>          </u>	<u>          </u>

**6. DEBTORS**

	2025	2024
	£	£
Prepayments and Accrued Income	1,078	2,919
	<u>          </u>	<u>          </u>

**7. CREDITORS: Amounts falling due within one year**

	2025	2024
	£	£
Accruals and Deferred Income	2,297	2,028
	<u>          </u>	<u>          </u>
	<u>2,297</u>	<u>2,028</u>
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND EXPENSES**

The trustees did not receive remuneration, benefits or expenses during the year (2024: £NIL).

**9. TAXATION**

The company is a registered charity, therefore no provision for taxation is considered necessary.

**10. FUND RECONCILIATION**

	At			At
	31.12.24	Income	Expenditure	31.12.25
	£	£	£	£
General fund	3,589	241,836	(193,540)	51,885
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

All funds are unrestricted and used in pursuance of the Charity's objectives.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**12. RELATED PARTIES**

The Charity has no related parties other than its directors and trustees

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**APPENDIX**

**INCOME AND EXPENDITURE ON PRODUCTIONS**  
**For the Year Ended 31 December 2025**

	Note	2025	2024
<b>Receipts</b>			
Charlie and the Chocolate Factory		-	85,383
Les Mis – Let the People Sing		168,565	-
Calendar Girls		25,349	-
Programme, T shirt and DVD sales		18,923	3,335
Production sponsorship		10,000	10,620
		<hr/>	<hr/>
Total receipts for current year productions	3	222,837	99,338
		<hr/>	<hr/>
<b>Direct Costs</b>			
Rent of Rehearsal Rooms		8,673	3,729
Theatre Charges		2,980	-
Costumes		9,947	4,554
Props and Scenery		26,041	11,366
Lighting and Sound		26,227	11,704
Sundry expenses		3,392	1,301
Production Team		12,118	6,600
Orchestra		20,836	7,484
Artwork Design		2,310	-
Royalties		62,195	30,762
Printing, postage, artwork, posters and logo designs		9,531	3,783
Website Hosting Costs		103	116
Programme costs		2,280	1,992
DVD Costs		350	-
		<hr/>	<hr/>
Total costs for current year productions	4	186,983	83,391
		<hr/>	<hr/>
<b>Net surplus/(deficit)</b>		<b>35,854</b>	<b>15,947</b>
		<hr/>	<hr/>



**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**

England & Wales - Charity number 1108951

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# Accounts

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**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2024**

**COMPANY NO: 04919401**

**REGISTERED CHARITY NO: 1108951**



**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>Contents</b>	<b>Pages</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
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Notes to the Financial Statements	8 - 10
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**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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Directors & Trustees: Mr P Pryce (Chairman)  
Mrs M L Raymond (Treasurer)  
Mrs J E Smith  
Mr C J Fowler  
Mr J W Donnan (Appointed 12<sup>th</sup> September 2024)  
Mrs T Mathieu (Appointed 12<sup>th</sup> September 2024)  
Mrs N M Worthington (Appointed 12<sup>th</sup> September 2024)

*Directors resigning prior to the approval of these accounts:*  
Miss S Morris (Resigned 12<sup>th</sup> September 2024)  
Ms A H G Pilcher (Resigned 12<sup>th</sup> September 2024)  
Mr T Sharksmith (Resigned 12<sup>th</sup> September 2024)  
Mr R M Love (Appointed 12<sup>th</sup> September 2024,  
resigned 13<sup>th</sup> February 2025)

Secretary: Mrs J E Smith

Registered Office: 88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Charity Number: 1108951

Company Number: 04919401

Bankers: HSBC Plc  
67 The Parade  
Sutton Coldfield  
West Midlands  
B72 1PU

Independent Examiner: Thomas Haslehurst FCA  
Haslehursts  
88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

**For the Year Ended 31 December 2024**

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The directors and trustees present their annual report and financial statements for the year ended 31 December 2024. The directors and trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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**ORGANISATIONAL STRUCTURE**

The trustees govern via the full board of trustees in accordance with the governing document.

**RISK REVIEW**

The trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Other than as disclosed below, no significant external risks to funding have been identified. Internal risks are minimised by the personal involvement of the trustees in all transactions of the company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

**OBJECTS AND ACTIVITIES FOR PUBLIC BENEFIT**

**Objectives and Aims**

Our aim is to promote, organise and produce musical shows, and to encourage the multicultural communities of Birmingham and the West Midlands into the Arts, particularly those who are disadvantaged and have limited opportunities to take part in large scale amateur productions or seeing professional productions because of the high price of professional companies' ticket prices.

**PUBLIC BENEFIT**

The Trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit and confirm that the company's purpose is for public benefit.

The Birmingham and Midland Operatic Society was established for the public benefit to promote, organise and produce musical, dramatic and associated works for the purpose of fostering and developing physical and mental recreation in the world of Theatre and the Arts.

**FINANCIAL REVIEW**

The net movement of funds of £27,528 (surplus) (2023: £19,278 (deficit)) has been transferred to reserves.

The accumulated surplus carried forward at 31 December 2024 was £3,589 (2023: deficit £23,939).

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2024**

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**GOING CONCERN**

A surplus of £27,528 has been recorded in the financial statements and the charity has net assets of £3,589 at 31 December 2024.

The Charity plans to continue to raise funds in the forthcoming year through social events and other fund-raising efforts.

Going concern is presumed in preparing the financial statements based on the measures being taken above and the ongoing support of creditors, although there can be no guarantee that such measures will be sufficient should creditors demand immediate payment.

**RESERVES POLICY**

The directors and trustees would ideally like to maintain reserves at a level sufficient to cover the following year's running costs. Any additional surplus made would be used to subsidise the following years' performances, or where a deficit occurs this would reduce the budget available for the following performances. At 31 December 2024 the reserves were £3,589 net funds.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of The Birmingham and Midlands Operatic Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2024**

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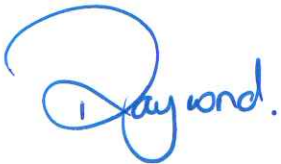
**STATEMENT OF TRUSTEES RESPONSIBILITIES (continued)**

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware: and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**APPROVAL**

This report was approved by the Directors/Trustees on 20<sup>th</sup> May 2025 and signed on their behalf.



**MRS M L RAYMOND  
Director and Trustee**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY (A company limited by guarantee)**

**31 December 2024**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024 which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.



Thomas Haslehurst FCA

Institute of Chartered Accountants in England and Wales

88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Date: 20<sup>th</sup> May 2025

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the Year Ended 31 December 2024**

	Notes	Unrestricted Funds	
		2024 £	2023 £
<b>Income and endowments from</b>			
Donations and legacies	2	4,468	9,878
Charitable activities	3	113,233	81,086
Other income		311	483
		<hr/>	<hr/>
<b>TOTAL INCOME AND ENDOWMENTS</b>		118,012	91,447
		<hr/>	<hr/>
<b>EXPENDITURE</b>			
Charitable activities	4	90,484	110,725
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		90,484	110,725
		<hr/>	<hr/>
<b>NET SURPLUS/(DEFICIT) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		27,528	(19,278)
<b>Reconciliation of Funds</b>			
Total deficit brought forward		(23,939)	(4,661)
		<hr/>	<hr/>
<b>TOTAL SURPLUS/(DEFICIT) CARRIED FORWARD</b>		3,589	(23,939)
		<hr/>	<hr/>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**BALANCE SHEET**

**As at 31 December 2024**  
**Registered Number 04919401**

	Note	£	2024 £	£	2023 £
<b>CURRENT ASSETS</b>					
Cash at bank		2,698		-	
Debtors	6	2,919		5,379	
		5,617		5,379	
<b>CREDITORS:</b> Amounts falling due within one year	7	2,028		29,318	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			3,589		(23,939)
<b>TOTAL NET ASSETS/(LIABILITIES)</b>			3,589		(23,939)
<b>FUNDS</b>					
Unrestricted fund	10		3,589		(23,939)
<b>TOTAL SURPLUS/(DEFICIT)</b>			3,589		(23,939)

For the year ending 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the directors and the trustees on 20<sup>th</sup> May 2025.

**MRS M L RAYMOND**  
**Director and Trustee**

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2024**

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**1. ACCOUNTING POLICIES**

**Summary of significant accounting policies**

**a. GENERAL INFORMATION AND BASIS OF PREPARATION**

The Birmingham and Midland Operatic Society is company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to a sum not exceeding £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, organise and produce musical shows.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cashflow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis on the assumption that the company's creditors, in particular the company's bankers and trustees continue to support the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. INCOME RECOGNITION**

Income received for productions is accounted for in the Statement of Financial Activities in the period in which the production is performed. Other income and interest received is brought to the credit of the Statement of Financial Activities when it is received by the Charity.

**c. EXPENDITURE AND IRRECOVERABLE VAT**

All expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all costs related to the category.

The Charity is not registered for VAT, therefore irrecoverable VAT is charged against the relevant costs.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2024**

**1. ACCOUNTING POLICIES (continued)**

**d. FUND ACCOUNTING**

Unless otherwise stated all funds belonging to and generated by the Charity are unrestricted in nature, and can be expended by the trustees, for the furtherance of the objects of the charity, at their discretion.

**e. DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR**

Debtors and creditors receivable or payable within one year are recorded at transaction price.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	4,468	9,878
	<u>          </u>	<u>          </u>

**3. CHARITABLE ACTIVITIES INCOME**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current year productions sponsorship	10,620	10,000
Current year productions	88,718	61,252
Subscriptions	10,678	7,480
BMOS Ball	3,217	2,354
	<u>          </u>	<u>          </u>
	113,233	81,086
	<u>          </u>	<u>          </u>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Current year productions		83,391	105,008
Concert costs		-	-
Insurance		761	711
NODA subscription		843	84
Bank charges and interest		252	209
Sundries		630	330
Governance costs	5	2,038	1,966
Donations		18	216
BMOS Ball		2,281	1,630
Travel		270	571
		<u>          </u>	<u>          </u>
		90,484	110,725
		<u>          </u>	<u>          </u>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2024**

**5. GOVERNANCE COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accountancy	2,038	1,966
	<u>          </u>	<u>          </u>

**6. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments and Accrued Income	2,919	5,379
	<u>          </u>	<u>          </u>

**7. CREDITORS: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank overdraft	-	2,313
Accruals and Deferred Income	2,028	27,005
	<u>          </u>	<u>          </u>
	<u>2,028</u>	<u>29,318</u>

**8. TRUSTEES' REMUNERATION AND EXPENSES**

The trustees did not receive remuneration, benefits or expenses during the year (2023: £NIL).

**9. TAXATION**

The company is a registered charity, therefore no provision for taxation is considered necessary.

**10. FUND RECONCILIATION**

	<b>At</b>			<b>At</b>
	<b>31.12.23</b>	<b>Income</b>	<b>Expenditure</b>	<b>31.12.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	(23,939)	118,012	(90,484)	3,589
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

All funds are unrestricted and used in pursuance of the Charity's objectives.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**12. RELATED PARTIES**

The Charity has no related parties other than its directors and trustees

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**APPENDIX**

**INCOME AND EXPENDITURE ON PRODUCTIONS**  
**For the Year Ended 31 December 2024**

	Note	2024	2023
<b>Receipts</b>			
Charlie and the Chocolate Factory		85,383	-
9 to 5 the Musical		-	28,510
Peter Pan		-	28,818
Programme, T shirt and DVD sales		3,335	3,924
Production sponsorship		10,620	10,000
		<hr/>	<hr/>
Total receipts for current year productions	3	99,338	71,252
		<hr/>	<hr/>
<b>Direct Costs</b>			
Rent of Rehearsal Rooms		3,729	4,422
Costumes		4,554	4,385
Props and Scenery		11,366	18,461
Lighting and Sound		11,704	20,838
Sundry expenses		1,301	39
Production Team		6,600	8,000
Orchestra		7,484	12,703
Stage Manager		-	700
Royalties		30,762	24,616
Printing, postage, artwork, posters and logo designs		3,783	5,009
Computer expenses		116	-
Programme and DVD costs		1,992	5,835
		<hr/>	<hr/>
Total costs for current year productions	4	83,391	105,008
		<hr/>	<hr/>
<b>Net surplus/(deficit)</b>		<b>15,947</b>	<b>(33,756)</b>
		<hr/>	<hr/>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**

England & Wales - Charity number 1108951

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# Accounts

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**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2023**

**COMPANY NO: 04919401**  
**REGISTERED CHARITY NO: 1108951**

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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<b>Contents</b>	<b>Pages</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 10
Appendix	11

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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Directors & Trustees: Mr P Pryce (Chairman)  
Mrs M L Raymond (Treasurer)  
Miss S Morris  
Mrs J E Smith  
Mr J K Gordanifar (Resigned 21 September 2023)  
Ms A H G Pilcher  
Mr C J Fowler (Appointed 21 September 2023)  
Mr T Sharksmith (Appointed 21 September 2023)

Secretary: Mrs J Smith

Registered Office: 88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Charity Number: 1108951

Company Number: 04919401

Bankers: HSBC Plc  
67 The Parade  
Sutton Coldfield  
West Midlands  
B72 1PU

Independent Examiner: Thomas Haslehurst FCA  
Haslehursts  
88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

**For the Year Ended 31 December 2023**

---

The directors and trustees present their annual report and financial statements for the year ended 31 December 2023. The directors and trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The Charity is a charitable company limited by guarantee, registered in England and Wales and was set up on 2 October 2003 and became a registered charity on 11 April 2005.

**GOVERNING DOCUMENT**

The Charity is controlled by its governing document, the Memorandum and Articles of Association and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

**ORGANISATIONAL STRUCTURE**

The trustees govern via the full board of trustees in accordance with the governing document.

**RISK REVIEW**

The trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Other than as disclosed below, no significant external risks to funding have been identified. Internal risks are minimised by the personal involvement of the trustees in all transactions of the company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

**OBJECTS AND ACTIVITIES FOR PUBLIC BENEFIT**

**Objectives and Aims**

Our aim is to promote, organise and produce musical shows, and to encourage the multicultural communities of Birmingham and the West Midlands into the Arts, particularly those who are disadvantaged and have limited opportunities to take part in large scale amateur productions or seeing professional productions because of the high price of professional companies' ticket prices.

**PUBLIC BENEFIT**

The Trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit and confirm that the company's purpose is for public benefit.

The Birmingham and Midland Operatic Society was established for the public benefit to promote, organise and produce musical, dramatic and associated works for the purpose of fostering and developing physical and mental recreation in the world of Theatre and the Arts.

**FINANCIAL REVIEW**

The net movement of funds of £19,278 (deficit) (2022: £9,647 (deficit)) has been transferred to reserves.

Accumulated deficit carried forward at 31 December 2023 was (£23,939) (2022: (£4,661)).

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2023**

---

**GOING CONCERN**

A deficit of £19,278 has been recorded in the financial statements and the charity has net liabilities of £23,939 at 31 December 2023.

The Charity plans to continue to raise funds in the forthcoming year through social events, a “Just Giving” page and other fund-raising efforts.

Going concern is presumed in preparing the financial statements based on the measures being taken above and the ongoing support of creditors, although there can be no guarantee that such measures will be sufficient should creditors demand immediate payment.

**RESERVES POLICY**

The directors and trustees would ideally like to maintain reserves at a level sufficient to cover the following year's running costs. Any additional surplus made would be used to subsidise the following years' performances, or where a deficit occurs this would reduce the budget available for the following performances. At 31 December 2023 the reserves were £23,939 in deficit.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of The Birmingham and Midlands Operatic Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2023**

---

**STATEMENT OF TRUSTEES RESPONSIBILITIES (continued)**

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**APPROVAL**

This report was approved by the Directors/Trustees on 4<sup>th</sup> September 2024 and signed on their behalf.



**MRS M L RAYMOND  
Director and Trustee**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY (A company limited by guarantee)**

**31 December 2023**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023 which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.



Thomas Haslehurst FCA

Institute of Chartered Accountants in England and Wales

88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Date: 4<sup>th</sup> September 2024

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the Year Ended 31 December 2023**

		<b>Unrestricted Funds</b>	
	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Income and endowments from</b>			
Donations and legacies	2	9,878	1,150
Charitable activities	3	81,086	48,074
Other income		483	164
		<hr/>	<hr/>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>91,447</b>	<b>49,388</b>
		<hr/>	<hr/>
<b>EXPENDITURE</b>			
Charitable activities	4	110,725	59,035
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>110,725</b>	<b>59,035</b>
		<hr/>	<hr/>
<b>NET DEFICIT AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(19,278)</b>	<b>(9,647)</b>
<b>Reconciliation of Funds</b>			
Total (deficit) / surplus brought forward		(4,661)	4,986
		<hr/>	<hr/>
<b>TOTAL DEFICIT CARRIED FORWARD</b>		<b>(23,939)</b>	<b>(4,661)</b>
		<hr/>	<hr/>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**BALANCE SHEET**

**As at 31 December 2023**  
**Registered Number 04919401**

	Note	£	2023 £	£	2022 £
<b>CURRENT ASSETS</b>					
Debtors	6	5,379		1,020	
		5,379		1,020	
<b>CREDITORS: Amounts falling due within one year</b>	7	29,318		5,681	
<b>NET CURRENT LIABILITIES</b>			(23,939)		(4,661)
<b>TOTAL NET LIABILITIES</b>			(23,939)		(4,661)
<b>FUNDS</b>					
Unrestricted fund	10		(23,939)		(4,661)
<b>TOTAL DEFICIT</b>			(23,939)		(4,661)

For the year ending 31 December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the directors and the trustees on 4<sup>th</sup> September 2024.



**MRS M L RAYMOND**  
**Director and Trustee**

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2023**

---

**1. ACCOUNTING POLICIES**

**Summary of significant accounting policies**

**a. GENERAL INFORMATION AND BASIS OF PREPARATION**

The Birmingham and Midland Operatic Society is company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to a sum not exceeding £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, organise and produce musical shows.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cashflow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis on the assumption that the company's creditors, in particular the company's bankers and trustees continue to support the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. INCOME RECOGNITION**

Income received for productions is accounted for in the Statement of Financial Activities in the period in which the production is performed. Other income and interest received is brought to the credit of the Statement of Financial Activities when it is received by the Charity.

**c. EXPENDITURE AND IRRECOVERABLE VAT**

All expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all costs related to the category.

The Charity is not registered for VAT, therefore irrecoverable VAT is charged against the relevant costs.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES (continued)**

**d. FUND ACCOUNTING**

Unless otherwise stated all funds belonging to and generated by the Charity are unrestricted in nature, and can be expended by the trustees, for the furtherance of the objects of the charity, at their discretion.

**e. DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR**

Debtors and creditors receivable or payable within one year are recorded at transaction price.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	9,878	1,150
	<hr/>	<hr/>

**3. CHARITABLE ACTIVITIES INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current year productions sponsorship	10,000	10,000
Current year productions	61,252	31,573
Subscriptions	7,480	4,485
BMOS Ball	2,354	2,016
	<hr/>	<hr/>
	81,086	48,074
	<hr/>	<hr/>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Current year productions		105,008	54,232
Concert costs		-	461
Insurance		711	760
NODA subscription		84	72
Bank charges and interest		209	206
Sundries		330	275
Governance costs	5	1,966	1,734
Donations		216	198
BMOS Ball		1,630	1,097
Travel		571	-
		<hr/>	<hr/>
		110,725	59,035
		<hr/>	<hr/>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2023**

**5. GOVERNANCE COSTS**

	<b>2023</b>	<b>2022</b>
	£	£
Accountancy	1,966	1,734
	<u>          </u>	<u>          </u>

**6. DEBTORS**

	<b>2023</b>	<b>2022</b>
	£	£
Prepayments and Accrued Income	5,379	1,020
	<u>          </u>	<u>          </u>

**7. CREDITORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Bank overdraft	2,313	3,645
Accruals and Deferred Income	27,005	2,036
	<u>          </u>	<u>          </u>
	29,318	5,681
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND EXPENSES**

The trustees did not receive remuneration, benefits or expenses during the year (2022: £NIL).

**9. TAXATION**

The company is a registered charity, therefore no provision for taxation is considered necessary.

**10. FUND RECONCILIATION**

	<b>At</b>	<b>Income</b>	<b>Expenditure</b>	<b>At</b>
	<b>31.12.22</b>	<b>£</b>	<b>£</b>	<b>31.12.23</b>
	£	£	£	£
General fund	(4,661)	91,447	(110,725)	(23,939)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

All funds are unrestricted and used in pursuance of the Charity's objectives.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**12. RELATED PARTIES**

The Charity has no related parties other than its directors and trustees.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**APPENDIX**

**INCOME AND EXPENDITURE ON PRODUCTIONS**  
**For the Year Ended 31 December 2023**

	Note	2023	2022
<b>Receipts</b>			
Guys and Dolls tickets		-	31,440
9 to 5 the Musical		28,510	-
Peter Pan		28,818	-
Programme, T shirt and DVD sales		3,924	133
Production sponsorship (Genting)		10,000	10,000
		<hr/>	<hr/>
Total receipts for current year productions	3	71,252	41,573
		<hr/>	<hr/>
<b>Direct Costs</b>			
Rent of Rehearsal Rooms		4,422	3,726
Costumes		4,385	2,987
Props and Scenery		18,461	7,882
Lighting and Sound		20,838	9,417
Sundry expenses		39	10
Production Team		8,000	5,000
Orchestra		12,703	7,650
Stage Manager		700	350
Royalties		24,616	11,412
Printing, postage, artwork, posters and logo designs		5,009	3,768
Licence		-	500
Programme and DVD costs		5,835	1,530
		<hr/>	<hr/>
Total costs for current year productions	4	105,008	54,232
		<hr/>	<hr/>
<b>Net Deficit</b>		<b>(33,756)</b>	<b>(12,659)</b>
		<hr/>	<hr/>



**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**

England & Wales - Charity number 1108951

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# Accounts

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**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**COMPANY LIMITED BY GUARANTEE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

**COMPANY NO: 04919401**

**REGISTERED CHARITY NO: 1108951**

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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<b>Contents</b>	<b>Pages</b>
Legal and Administrative Information	1
Report of the Directors and Trustees	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 10
Appendix	11

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

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Directors & Trustees:

Mr P Pryce (Chairman)  
Mrs M L Raymond (Treasurer)  
Miss S Morris  
Mrs J E Smith  
Mr M R Dodds (Resigned 22 September 2022)  
Mr J K Gordanifar (Appointed 22 September 2022)  
Ms A H G Pilcher (Appointed 22 September 2022)

Secretary: Mrs J Smith

Registered Office: 88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Charity Number: 1108951

Company Number: 04919401

Bankers: HSBC Plc  
67 The Parade  
Sutton Coldfield  
West Midlands  
B72 1PU

Independent Examiner: Thomas Haslehurst FCA  
Haslehursts  
88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY  
(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

**For the Year Ended 31 December 2022**

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The directors and trustees present their annual report and financial statements for the year ended 31 December 2022. The directors and trustees have adopted the Provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The Charity is a charitable company limited by guarantee, registered in England and Wales and was set up on 2 October 2003 and became a registered charity on 11 April 2005.

**GOVERNING DOCUMENT**

The Charity is controlled by its governing document, the Memorandum and Articles of Association and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006.

**ORGANISATIONAL STRUCTURE**

The trustees govern via the full board of trustees in accordance with the governing document.

**RISK REVIEW**

The trustees have conducted a review of the major risks to which the Charity is exposed and systems have been established to mitigate those risks. Other than as disclosed below, no significant external risks to funding have been identified. Internal risks are minimised by the personal involvement of the trustees in all transactions of the company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

**OBJECTS AND ACTIVITIES FOR PUBLIC BENEFIT**

**Objectives and Aims**

Our aim is to promote, organise and produce musical shows, and to encourage the multicultural communities of Birmingham and the West Midlands into the Arts, particularly those who are disadvantaged and have limited opportunities to take part in large scale amateur productions or seeing professional productions because of the high price of professional companies' ticket prices.

**PUBLIC BENEFIT**

The Trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit and confirm that the company's purpose is for public benefit.

The Birmingham and Midland Operatic Society was established for the public benefit to promote, organise and produce musical, dramatic and associated works for the purpose of fostering and developing physical and mental recreation in the world of Theatre and the Arts.

**FINANCIAL REVIEW**

The net movement of funds of £9,647 (deficit) (2021: £10,622 (deficit)) has been transferred to reserves.

Accumulated deficit carried forward at 31 December 2022 was (£4,661) (2021: surplus £4,986).

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2022**

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**GOING CONCERN**

A deficit of £9,647 has been recorded in the financial statements and the charity has net liabilities of £4,661 at 31 December 2022.

The Charity plans to continue to raise funds in the forthcoming year through social events, a "Just Giving" page and other fund-raising efforts.

Going concern is presumed in preparing the financial statements based on the measures being taken above and the ongoing support of creditors, although there can be no guarantee that such measures will be sufficient should creditors demand immediate payment.

**RESERVES POLICY**

The directors and trustees would ideally like to maintain reserves at a level sufficient to cover the following year's running costs. Any additional surplus made would be used to subsidise the following years' performances, or where a deficit occurs this would reduce the budget available for the following performances. At 31 December 2022 the reserves were £4,661 in deficit.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of The Birmingham and Midlands Operatic Society for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
(A company limited by guarantee)

**REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

**For the Year Ended 31 December 2022**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES (continued)**

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

**APPROVAL**

This report was approved by the Directors/Trustees on 5 September 2023 and signed on their behalf.



**MRS M L RAYMOND**  
Director and Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY (A company limited by guarantee)**

**31 December 2022**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 6 to 10.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

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.



Thomas Haslehurst FCA

Institute of Chartered Accountants in England and Wales

88 Hill Village Road  
Four Oaks  
Sutton Coldfield  
West Midlands  
B75 5BE

Date: 5 September 2023

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the Year Ended 31 December 2022**

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		<b>Unrestricted Funds</b>	
	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Income and endowments from</b>			
Donations and legacies	2	1,150	6,832
Charitable activities	3	48,074	15,424
Other income		164	163
		<hr/>	<hr/>
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>49,388</b>	<b>22,419</b>
		<hr/>	<hr/>
<b>EXPENDITURE</b>			
Charitable activities	4	59,035	11,797
		<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		<b>59,035</b>	<b>11,797</b>
		<hr/>	<hr/>
<b>NET (DEFICIT) / INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(9,647)</b>	<b>10,622</b>
<b>Reconciliation of Funds</b>			
Total surplus / (deficit) brought forward		4,986	(5,636)
		<hr/>	<hr/>
<b>TOTAL (DEFICIT) / SURPLUS CARRIED FORWARD</b>		<b>(4,661)</b>	<b>4,986</b>
		<hr/>	<hr/>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
(A company limited by guarantee)

**BALANCE SHEET**

As at 31 December 2022  
Registered Number 04919401

	Note	£	2022 £	£	2021 £
<b>CURRENT ASSETS</b>					
Debtors	6	1,020		13,541	
			1,020	13,541	
<b>CREDITORS: Amounts falling due within one year</b>	7	5,681		8,555	
<b>NET CURRENT (LIABILITIES) / ASSETS</b>			(4,661)		4,986
<b>TOTAL NET (LIABILITIES) / ASSETS</b>			(4,661)		4,986
<b>FUNDS</b>					
Unrestricted fund	10		(4,661)		4,986
<b>TOTAL (DEFICIT) / SURPLUS</b>			(4,661)		4,986

For the year ending 31 December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the directors and the trustees on 5 September 2023.



**MRS M L RAYMOND**  
Director and Trustee

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 December 2022**

---

**1. ACCOUNTING POLICIES**

**Summary of significant accounting policies**

**a. GENERAL INFORMATION AND BASIS OF PREPARATION**

The Birmingham and Midland Operatic Society is company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to a sum not exceeding £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote, organise and produce musical shows.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and United Kingdom Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cashflow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis on the assumption that the company's creditors, in particular the company's bankers and trustees continue to support the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. INCOME RECOGNITION**

Income received for productions is accounted for in the Statement of Financial Activities in the period in which the production is performed. Other income and interest received is brought to the credit of the Statement of Financial Activities when it is received by the Charity.

**c. EXPENDITURE AND IRRECOVERABLE VAT**

All expenditure is accounted for on an accrual basis and has been classified under the headings that aggregate all costs related to the category.

The Charity is not registered for VAT, therefore irrecoverable VAT is charged against the relevant costs.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES (continued)**

**d. FUND ACCOUNTING**

Unless otherwise stated all funds belonging to and generated by the Charity are unrestricted in nature, and can be expended by the trustees, for the furtherance of the objects of the charity, at their discretion.

**e. DEBTORS AND CREDITORS RECEIVABLE / PAYABLE WITHIN ONE YEAR**

Debtors and creditors receivable or payable within one year are recorded at transaction price.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations	1,150	6,832
	<hr/>	<hr/>

**3. CHARITABLE ACTIVITIES INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current year productions sponsorship	10,000	-
Current year productions	31,573	642
Concerts and paid performances	-	13,312
Subscriptions	4,485	1,470
BMOS Ball	2,016	-
	<hr/>	<hr/>
	48,074	15,424
	<hr/>	<hr/>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Current year productions		54,232	6,418
Prior year productions		-	204
Concert costs		461	2,420
Insurance		760	616
NODA subscription		72	72
Bank charges and interest		206	68
Sundries		275	449
Governance costs	5	1,734	1,550
Donations		198	-
BMOS Ball		1,097	-
		<hr/>	<hr/>
		59,035	11,797
		<hr/>	<hr/>

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended 31 December 2022**

**5. GOVERNANCE COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy	1,734	1,550
	<u>          </u>	<u>          </u>

**6. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments and Accrued Income	1,020	13,541
	<u>          </u>	<u>          </u>

**7. CREDITORS: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank overdraft	3,645	996
Accruals and Deferred Income	2,036	7,559
	<u>          </u>	<u>          </u>
	<b>5,681</b>	<b>8,555</b>
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND EXPENSES**

The trustees did not receive remuneration, benefits or expenses during the year (2021: £NIL).

**9. TAXATION**

The company is a registered charity, therefore no provision for taxation is considered necessary.

**10. FUND RECONCILIATION**

	<b>At</b>	<b>Income</b>	<b>Expenditure</b>	<b>At</b>
	<b>31.12.21</b>	<b>£</b>	<b>£</b>	<b>31.12.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General fund	4,986	49,388	(59,035)	(4,661)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

All funds are unrestricted and used in pursuance of the Charity's objectives.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**12. RELATED PARTIES**

The Charity has no related parties other than its directors and trustees.

**THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY**  
**(A company limited by guarantee)**

**APPENDIX**

**INCOME AND EXPENDITURE ON PRODUCTIONS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Receipts</b>			
Tickets		31,573	642
Production sponsorship		10,000	-
		<hr/>	<hr/>
Total receipts for current year productions	3	41,573	642
		<hr/>	<hr/>
<b>Direct Costs</b>			
Rent of Rehearsal Rooms		3,726	821
Costumes		2,987	1,552
Props and Scenery		7,882	47
Lighting and Sound		9,417	3,536
Tickets		-	462
Sundry expenses		10	-
Production Team		5,000	-
Orchestra		7,650	-
Stage Manager		350	-
Royalties		11,412	-
Printing, postage, artwork, posters and logo designs		3,768	-
Licence		500	-
Programme costs		1,530	-
		<hr/>	<hr/>
Total costs for current year productions	4	54,232	6,418
		<hr/>	<hr/>
<b>Net Deficit</b>		<b>(12,659)</b>	<b>(5,776)</b>
		<hr/>	<hr/>

