

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

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

Directors & Trustees:	Mr P Pryce	(Chairman)
	Mrs M L Raymond	(Treasurer)
	Mrs J E Smith	
	Mr J W Donnan	
	Mrs T Mathieu	
	Mrs N M Worthington	
	Mr D P Shaw	(Appointed 9 th September 2025)
	Mrs S A Turner	(Appointed 9 th September 2025)

Directors resigning prior to the approval of these accounts:
Mr R M Love (Resigned 13th February 2025)
Mr C J Fowler (Resigned 9th September 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 2025

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

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
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REPORT OF THE DIRECTORS AND TRUSTEES (continued)

For the Year Ended 31 December 2025

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 25th 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

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: 25th March 2026

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

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2025

		Unrestricted Funds	
	Notes	2025	2024
		£	£
Income and endowments from			
Donations and legacies	2	1,700	4,468
Charitable activities	3	239,872	113,233
Other income		264	311
		<hr/>	<hr/>
TOTAL INCOME AND ENDOWMENTS		241,836	118,012
		<hr/>	<hr/>
EXPENDITURE			
Charitable activities	4	193,540	90,484
		<hr/>	<hr/>
TOTAL EXPENDITURE		193,540	90,484
		<hr/>	<hr/>
NET SURPLUS AND NET MOVEMENT IN FUNDS FOR THE YEAR		48,296	27,528
Reconciliation of Funds			
Total surplus brought forward		3,589	(23,939)
		<hr/>	<hr/>
TOTAL SURPLUS CARRIED FORWARD		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 £
CURRENT ASSETS					
Cash at bank		53,104		2,698	
Debtors	6	1,078		2,919	
		54,182		5,617	
CREDITORS: Amounts falling due within one year	7	2,297		2,028	
NET CURRENT ASSETS			51,885		3,589
TOTAL NET ASSETS			51,885		3,589
FUNDS					
Unrestricted fund	10		51,885		3,589
TOTAL SURPLUS			51,885		3,589

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 25th 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

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
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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

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

3. CHARITABLE ACTIVITIES INCOME

	2025	2024
	£	£
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	-
	<hr/>	<hr/>
	239,872	113,233
	<hr/>	<hr/>

4. CHARITABLE ACTIVITIES COSTS

	Note	2025	2024
		£	£
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
		<hr/>	<hr/>
		193,540	90,484
		<hr/>	<hr/>

THE BIRMINGHAM AND MIDLAND OPERATIC SOCIETY
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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>
	2,297	2,028
	<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 31.12.24 £	Income £	Expenditure £	At 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
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APPENDIX

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

	Note	2025	2024
Receipts			
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
Total receipts for current year productions	3	222,837	99,338
Direct Costs			
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	-
Total costs for current year productions	4	186,983	83,391
Net surplus/(deficit)		35,854	15,947

