

**LICHFIELD OPERATIC SOCIETY (CIO)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**Registered Charity number 1181417**

**DAINS AUDIT LTD**  
**Chartered Accountants**  
**2 Chamberlain Square**  
**Paradise Circus**  
**Birmingham**  
**B3 3AX**

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**LICHFIELD OPERATIC SOCIETY (CIO)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**  
**ANNUAL REPORT**

The board of Trustees present their report for the year ended December 2025

The Board of Trustees who served during the year:

Mrs Helen Chave	Chairman
Mrs Charlotte Jervis	Vice Chairman
Ms Charlotte Morley	Secretary
Miss Nicola Dawn Bond	Treasurer
Mr Patrick Jervis	Production Manager- appointed 14/4/25
Mrs Charlotte Jervis	Publicity Manager
Mrs Vanessa Blake	Members' secretary & Business Manager
Mr Connor Brooks	Society Support Officer
Ms Sarah Jordan	Society Support Officer
Mrs Lucy Dufuye	Society Support Officer – stepped down 14/4/25
Mrs Sarah Mathias	Vice Chairman/ Production Manager – stepped down 14/4/25

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**ANNUAL REPORT (continued)**

Trustees are elected on an annual basis with the Annual General Meeting being generally held in Spring

The Society is a Charitable Incorporated Organisation. The governing document is a constitution dated 21 October 2018 and it was registered with the Charity Commission on 4 January 2019, registered charity number 1181417.

**Objects of the organisation**

- a) to promote plays, drama, comedies, operas, operettas and other dramatic and operatic works of educative value;
- b) to purchase, acquire and obtain interests in the copyright of or the right to perform or show any such dramatic or operatic works;
- c) to purchase or otherwise acquire plant, machinery, furniture, fittings, scenery and all other effects;
- d) to raise funds and invite and receive contributions from any person or persons by way of subscription, donation or otherwise, provided that the society shall not undertake any permanent trading activities in raising funds;
- e) to do all such things as shall further the objects of the Society.

Members and non-performing members are required to pay an annual subscription. The rates for 2025 were as follows:

Performing members	£30
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In addition, a show fee per show is payable. The show fee for Anything Goes performed in April 2025 was £95 and for Rock of Ages, performed in September 2025 was also £95

**Review of progress and achievements**

The Society was established as a Charity in 1943 and converted to a Charitable Incorporated Organisation in January 2019.

Lichfield Operatic society performed Anything Goes at The Garrick in April 2025. The show was well received, earning glowing reviews and was subsequently nominated for a NODA award. Financially this show made a loss of £10,253.

Rock of Ages, performed at The Garrick in September 2025 was hailed a great success and made a surplus of £3,146

The Society continues to attract new members and has further productions in the pipeline to further achieve their ongoing objectives and remain financially stable.

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**ANNUAL REPORT (continued)**

**Finances**

The attached financial statements show the current state of the Society's finances, which the Board of Trustees consider to be sound. Free reserves at 31<sup>st</sup> December 2025 totalled £61,730. This falls within the range agreed by the Trustees

The Charity's principal bankers are CAF Bank- [www.cafonline.org/home/caf-bank](http://www.cafonline.org/home/caf-bank)

The independent examiner is M Gurney of Dains Audit Ltd, Chartered Accountants, Birmingham

**Risk review**

The Trustees have examined the major internal and external risks which the Charity faces and confirm that systems have been established to minimise these risks.

**Public Benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commissions guidance on public benefit when reviewing the Charity's aims and objectives and have complied with their duties under the Charities Act 2011.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019.

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N D Bond

On behalf of the Board of Trustees

Treasurer

Date: 20 April 2026

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LICHFIELD OPERATIC SOCIETY (CIO)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025, which are set out on pages 5 to 7.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Gurney FCCA, DChA  
of Dains Audit Ltd  
2 Chamberlain Square  
Paradise Circus  
Birmingham  
B3 3AX

20 April 2026

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	£	£
<b>Income from:</b>		
Members Subscriptions	3,196	3,092
Production income	96,344	59,872
Bank interest	83	39
Social Activities	234	56
Hoodies and T shirts	1,019	1,070
Sale of props	220	-
	<hr/>	<hr/>
<b>Total income</b>	101,096	64,129
	<hr/>	<hr/>
<b>Expenditure on:</b>		
Production expenditure	107,177	47,615
Insurance	1,462	1,391
Subscriptions	299	245
Postage, stationery and sundries	885	636
Independent examiners fee	780	830
Social activities	238	57
Storage	2,240	1,680
Hoodies and T shirts	1,028	1,076
	<hr/>	<hr/>
<b>Total expenditure</b>	114,109	53,530
	<hr/>	<hr/>
<b>Net (expenditure)/ income</b>	(13,013)	10,599
<b>Reconciliation of Funds:</b>		
Total funds brought forward	74,744	64,145
	<hr/>	<hr/>
<b>Total funds carried forward</b>	61,731	74,744
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**LICHFIELD OPERATIC SOCIETY (CIO)**

**BALANCE SHEET**

**AT 31 DECEMBER 2025**

	2025		2024
	£	£	£
<b>Tangible Fixed Assets</b>			
Scenery, properties and equipment			
Brought forward at cost less			
depreciation		1	1
 <b>Current Assets</b>			
Prepayments	4,246		7,674
Gift aid debtor	2,202		1,802
HSBC Plc	643		66,531
CAF Gold deposit account	25,078		-
CAF current account	32,293		-
	—————		—————
		64,462	76,007
		—————	—————
		64,463	76,008
 <b>Current Liabilities</b>			
Creditors and accruals		(2,732)	(1,264)
		—————	—————
 <b>Net Assets</b>		61,731	74,744
		—————	—————
 <b>The funds of the charity:</b>			
Unrestricted income funds		61,731	74,744
		—————	—————

The accounts on pages 5 to 8 were approved by the Board of Trustees on 20 April 2026 and signed on their behalf by

.....  
H Chave

.....  
C Jervis



**LICHFIELD OPERATIC SOCIETY(CIO)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**1. Accounting policies**

**General**

These accounts 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 UK and Republic of Ireland (FRS102) effective 1 January 2019, FRS 102 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

These accounts have been prepared on an accruals basis.

**2. Trustees remuneration, expenses and related party transactions**

Production team honoraria include the following payments to related parties:

Charlotte Jervis - £700 choreographer fee and £50 programme design (2024 £700).

Patrick Jervis (husband of trustee) – director's fee £850.

No reimbursement of expenses has been made or is due to be made to any of the Members of the Management Committee in respect of the year.

**3. Gift Aid Scheme**

Membership subscriptions include a gift aid tax repayment of £400 (2024 £400).

**4. Charity Merger**

At an Extraordinary General Meeting held on 22 October 2018, the unincorporated charity, Lichfield Operatic Society, registered charity number 516576, passed a resolution to dissolve and transfer its assets to Lichfield Operatic Society (CIO), registered charity number 1181417. The transfer took place on 1 January 2019.