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**The Nottingham Operatic Society**  
**Charity Commission Registered Number: 256983**

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**ACCOUNTS AND TRUSTEES REPORT**  
**Financial Year Ended 31 December 2023**

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## **LEGAL AND ADMINISTRATIVE INFORMATION**

**Financial Year Ended 31 December 2023**

The Nottingham Operatic Society is a registered charity governed by a set of rules adopted in 1958.

### **Principal address (at present)**

c/o Mr Simon Theobald  
130 Hillside Road  
Bramcote, Nottingham NG9 3BD

### **Trustees**

During the financial year ending 31 December 2023, the following were Trustees of the Society, and formed its General Committee:

Mrs Caroline Harper  
Mr Simon Theobald, (Chair & Honorary Treasurer)  
Mr Andrew Dennis, (Honorary Business Manager)  
Miss Rosanna Posl, (Honorary Secretary)  
Mrs Amanda Dixon-Smith  
Mr Frank Nicholson  
Mr Nick Smith  
Mr Dan Armstrong  
Mr Zak Charlesworth  
Mrs Janet Wootton  
Mr Richard Kish

The Trustees are elected from the body of members annually, and are responsible for the management of the Society. They receive no remuneration for their role as Trustees. The charity has no employees. The Trustees report is on page 2.

### **Objects**

To cultivate the Dramatic and Operatic Arts and improve and educate the public taste in those Arts and to raise funds to be devoted to charitable purpose.

### **Bankers**

HSBC  
104 Front Street, Arnold, Nottingham, NG5 7EG

### **Independent Examiners**

Rogers Spencer, Chartered Accountants, Newstead House  
Pelham Road, Nottingham, NG5 1AP

### **NODA**

The Society is affiliated to the National Operatic and Dramatic Association.  
NODA House, 58 - 60 Lincoln Road, Peterborough, PE1 2RZ.

### **Making Music**

The Society is affiliated to Making Music.  
8 Holyrood Street, London, SE1 2EL

## TRUSTEES REPORT

The Trustees present their annual report and the **unaudited** financial statements for the year ended 31 December 2023.

### **Objects and Public Benefit Reporting**

The Trustees of the Nottingham Operatic Society have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the Charity has undertaken this year.

### **Objectives and Activities**

To provide and encourage advancement in the education and entertainment of members of the general public by giving a wide range of theatrical performances and concerts in the Nottingham area. These include music, singing, dancing and drama.

To provide a wide range of Shows, including from time to time those rarely performed

To keep costs to the general public as low as possible and to grant concessions to those in receipt of benefits, out of work, students, children and the aged.

To offer opportunities to a wide range of people both amateur and professional to involve themselves artistically and recreationally in nurturing and improving their performing abilities on stage, back stage and in supportive activities.

To involve children in performances, wherever required.

Wherever possible, on a yearly basis, to make monetary donations to local or national charities or by giving performances to support them.

To devote all monies received, after payment of the above items, to ensure quality performances, also ensuring that no payment is made to any Trustee of the Society.

### **Results**

The results of the Society are detailed on pages 5 to 7 and also in the notes to the accounts on pages 8 to 11.

### **Review of the year**

I'd like to first of all thank everyone on the Committee for their exceptional hard work over the last year, focused on finding and delivering the highest quality productions for the Society and for the Theatre Royal. Getting hold of major musical releases is much tougher than it has ever been, and I am very grateful to everyone who helps to research, find and pounce on titles from right holders the morning they are released, so that the Society has the opportunity to perform shows of West End quality.

We were all very excited to get the rights for **Chitty Chitty Bang Bang**, knowing that this would be a real attraction for our audiences. Drew and I were both nervous about the likely costs for this show, as it involved complex scenery, props, lighting – and of course the most expensive flying we have used, with *Chitty* herself. Our early budget estimates (£168,000) were not as accurate as we would have liked, and I will explain the reasons for these extra costs.

I seem to say this every year, but the audience and critical reaction was one of the best we've had, as you will have seen in our social media accounts. The Trustees are grateful to the whole Production team, led by Andrew, Justine and Gaz, for managing the staging complexities, and also ably dealing with the demands of double casting and so many children on stage.

Everyone working backstage, from Stage Management, Chaperones, Wardrobe, Props, Lighting, Wigs & Makeup provided superb technical support to make this challenging show run so smoothly, and without incident.

We were also pleased to be able to showcase the Society's musical strengths with one another busy charity fundraising carol singing season, including supporting the Air Hostess in their pre-Christmas musical event. The Society will be pleased to make a donation of £2,000 to Dementia (UK) and we are grateful to everyone who helped with carol singing this year, and it was great to welcome back Morven.

Drew will explain more about the box office performance trends and the impact of inflation on our increased expenditure – and more importantly about future plans to manage these trends in his report.

We had excellent houses for the eight back to back performances, taking over **£182,000** (almost beating the record for The Sound of Music and Joseph). Additional income grew this year, mainly from programme sales; subscriptions; annual ball; member sales and wig hire totalling **£23,504** (2022 - £7,551; 2019 - £9,200). Our total income including donations and interest received was **£182,394** (2022 - £104,339; 2019 - £171,150).

We updated members at last year's AGM about both increasing risks and a plan to restructure to enable the Society to benefit from Theatre Tax Relief (TTR). Members will be pleased to hear that the Government maintained a commitment to TTR in the 2023 budget, confirming that the rate increase, to 45% originally expected to taper down from 1 April 2023, will continue for 2 years until 1 April 2025. The rates will then taper down from 1 April 2025 to 35% before returning to original levels of 20% from 1 April 2026.

I've been Treasurer since 2012, and this is beyond doubt the most complex set of accounts, made more complex by the Production Company's first reporting year being 31 March 2024. In consultation with our internal audit team and external advisers, we have decided that producing a set of accounts for the AGM would not be helpful, until we have been through the process of TTR claim and produced draft accounts with Making Music and Rogers Spencer.

All expenditure related to the show now comes under the Production Company's bank account, recorded in a format proposed by Making Music, who will make the claim to HMRC on our behalf. This expenditure has been examined by our internal audit team.

So – an expensive, high quality production means that the production costs for **Chitty** were **£157,309** (2022 - £139,731; 2019 - £129,053). Note that there are unclaimed royalties of £22,191 from earlier years written off to production costs.

With production income at **£182,294**, this has resulted in a production surplus of £25,085.

It is too early to confirm how much our successful Theatre Tax Relief claim will be for **Chitty**, as the submission to HMRC will not be made until Spring 2024. We hope to see a payment c. £30,000. This will provide us with a surplus on production, but this may not be shown in the accounts until y/e 31 December 2024.

### Looking ahead

So, what does the future look like for the Society, as we approach another major anniversary – 100 years of performing at Nottingham's Theatre Royal?

The time for low(er) cost productions of big ticket / large scale shows is almost certainly in the past. Perhaps we'd think that a box office certainty like **Chitty** would bring us a healthy surplus, but this has been the most expensive show to date. We try our best to keep ticket prices as low as we can, but it is no longer possible to produce a show of the quality our audiences expect and cover these costs from box office receipts.

As we approach this amazing centenary milestone, I'd like to thank Caroline once again for her relationship building with both the Theatre management and box office teams. The benefit to the Society should not be underestimated, as we have access to dates for the next six years. We thank Jonathan Savile and his team for their help, and Dave Guy and the technical teams for working so closely with us to ensure production excellence and safety.

I'm sure everyone now knows, but the hard work of Committee members has paid off once again for 2025 with **Charlie and the Chocolate Factory**. We will continue our close contact with all rights holders, and do our best to find exciting opportunities for Society members over the next five years.

Drew will lead the Committee / Production Company now to actively develop plans to increase income and reduce costs, without reducing quality. This includes grants, joint working with other societies, fundraising & sponsorship. There have been several opportunities to talk to other large societies in the UK during 2022, and we expect this to continue in 2024-25.

The Trustees have continued to meet virtually and in person during 2023 to review risks and plan for the next three years of shows and fundraising. The Trustees have also completed a more thorough review of the Society's Risk Register, and will develop detailed mitigation plans for those high risks throughout 2024-5. Drew will cover our key risks in brief:

- Not getting access to the most popular / new show releases
- Increasing costs resulting in losses and declining reserves
- Restrictions from the Council impact the Theatre Royal
- Not recruiting / developing vocal, acting and dancing talent
- Not developing production support resources
- Failure to implement safe working procedures

We held virtual meetings, group sessions and webinars and have technology in place to support this in 2024-25.

The Trustees worked with Making Music to seek clarity on how lockdown rules affect non-professional performing. Our whole Production Team provided opportunities for music learning, coaching and performing in a Covid-safe environment. The Trustees thank all performers, musicians, support team and suppliers for their help in making this a positive experience for all.

However, operational expenditure increased to deliver this Covid-safe working environment, needing to use larger, well-ventilated rehearsal spaces.

We have adopted a prudent approach to the Society's reserves, seeking availability of returns in a rising interest rate environment, but investing mainly with local building societies. The Society has designated funds available therefore for our current and future performing plans.

## **Marketing**

Many thanks to Amanda and Richard for leading our print and digital marketing, and to Allsopps for their support with printing.

Judging by our current ticket sales of **£5,700** since we opened the box office in November, **Guys and Dolls** has made a good start. However, although this is a popular musical, we will need to work extra hard on marketing.

## **Governance**

As our internal auditors, Adele, Antony and Louise will I'm sure note, this has been a very complicated production account with expenditure spread over several years. We are very grateful for their support, and especially for the accounting help from Adele. We will be working closely over the coming months with Making Music for our submission to HMRC and subsequently with Melvin Bailey at Rogers Spencer to guide us on reviewing our accounts in readiness for reporting to the Charities Commission and to Companies House.

As Drew will explain in his report, we will be reviewing our banking arrangements early in 2024, following HSBC's decision to introduce bank charges for charities. We will inform members and suppliers of the details of the new bank account as soon as this is in place.

We have updated our records with HMRC for Gift Aid, and we are progressing our claim with HMRC, alongside our other claim for Theatre Tax Relief.

## Policies

### Reserves

The Society has adopted the following reserves policy. The trustees will aim to ensure that, at all times, the level of reserves is appropriate to the level of the Charity's activities. The trustees (Hon Business Manager and Hon. Treasurer) will complete an annual review of the nature of the income and expenditure streams, and the nature of the reserves in order to decide on the level of reserves required for the charity to be managed efficiently. Reserves will be held in interest-bearing accounts, mindful of current FSCS limits.

Further reserves can be achieved through fundraising, one off grants (including Theatre Tax Relief) and donations.

### Trustees

The Trustees are elected from the body of members annually, and are responsible for the management of the Society. The Trustees meet once a month to discuss and manage the Society's affairs.

As laid down by the rules of the Society all members are circulated, prior to the AGM, with a list of the current Trustees and those retiring, with requests for the nomination of any member for appointment as a Trustee for the ensuing year.

The eleven Trustees are elected at each AGM by the members of the Society. From these, and by these, the Honorary posts of Secretary, Business Manager and Treasurer are appointed for the following year.

The Trustees have the power to co-opt members, should there be a shortfall in the number of elected members. Members with special skills can also be given special tasks by the Trustees.

The Trustees meet monthly or more frequently when required to carry out the management of the Society's affairs, keep abreast with the latest legal requirements and ensure that up to date information is communicated to the members.

None of the Trustees receives remuneration or other benefits from work done on behalf of the Society.

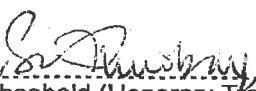
### Risk Review

The Trustees have carried out an annual review of the strategic and operational risks to which the Society is exposed, and appropriate controls have been established to mitigate those risks. This includes an annual review of governance based on the framework provided by the Charities Commission.

### Donations

The amount of donations made by the Society, and which organisations are to receive them, are selected each year by the General Committee.

The Trustees report was approved by the trustees and signed for on their behalf by :

  
S Theobald (Honorary Treasurer)  
Trustee

27/10/2024  
Date

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Financial Year Ended 31 December 2023**

	Notes	Unrestricted £	Restricted £	2023 £	2022 £
<b>Income:</b>					
Donations		2,201	-	2,201	20,758
Investment income	9	1,073	-	1,073	897
<b>Income from charitable activities</b>					
Annual production	2	182,394	-	182,394	106,291
Income from social activities	5	4,566	-	4,566	435
Stage Fees & Membership Subscriptions		7,421	-	7,421	4,640
Wig hire income		4,878		4,878	2,818
Refunds		-		-	100
<b>Total income</b>		<b>202,533</b>	<b>-</b>	<b>202,533</b>	<b>135,939</b>
<b>Expenditure:</b>					
<b>Costs of charitable activities</b>					
Grants and donations payable		1,000	-	1,000	-
Annual production costs	3	135,118	-	135,118	139,731
Costs of social activities	6	5,105	-	5,105	400
Support costs	7	3,030	-	3,030	6,039
Wig Hire costs		1,364	-	1,364	1,142
Depreciation		162	-	162	196
Governance costs	4	3,090	-	3,090	2,460
<b>Total expenditure</b>		<b>148,869</b>	<b>0</b>	<b>148,869</b>	<b>149,968</b>
<b>Movement in total funds for the year</b>		<b>53,664</b>	<b>0</b>	<b>53,664</b>	<b>-14,029</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		187,394	0	187,394	201,423
<b>Total funds carried forward</b>		<b>241,058</b>	<b>0</b>	<b>241,058</b>	<b>187,394</b>

## **GENERAL INCOME & EXPENDITURE ACCOUNT**

**Financial Year Ended 31 December 2023**

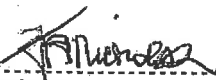
	Notes	2023 £	2022 £
<b>Income</b>			
Patrons Donations		1,794	18
Other Donations	1	407	2,001
Unclaimed creditor written off		-	18,739
Membership Subscriptions		7,421	4,640
Interest Received	9	1,073	897
Income from Social Activities	5	4,566	435
Wig hire income		4,878	2,818
Refunds		-	100
Profit on Production	3	47,276	-
		<b>67,415</b>	<b>29,648</b>
<b>Expenditure</b>			
Insurance		536	1,843
NODA/Making Music		496	307
Website and digital subscriptions		1,332	810
Bank Charges		122	122
Accountant's Fees		3,090	2,460
Donations to Charities / Gifts		1,000	-
Sundries		365	857
DVD costs		179	2,101
Wig hire costs		1,364	1,142
Depreciation		162	196
Cost of Social Activities	6	5,105	400
Loss on Production	3	-	33,440
		<b>13,751</b>	<b>43,677</b>
<b>Surplus/Deficit For The Year (Movement In Funds)</b>		<b>53,664</b>	<b>-14,029</b>



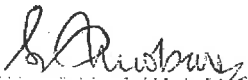
**BALANCE SHEET AS AT 31 December 2023**  
**Financial Year Ended 31 December 2023**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Keyboard / Wig stocks	10	-	163
<b>Current Assets</b>			
Debtors	11	44,447	14,348
Investments (Short Term Deposits)	13	103,195	93,562
Cash & Bank		96,957	166,515
		<b>244,599</b>	<b>274,425</b>
<b>Current Liabilities</b>			
Creditors	12	3,541	87,194
		<b>3,541</b>	<b>87,194</b>
<b>Net Current Assets</b>		<b>241,058</b>	<b>187,231</b>
<b>Net Assets</b>		<b>241,058</b>	<b>187,394</b>
<b>Reserves</b>			
Restricted Funds	15	-	-
Unrestricted Funds		241,058	187,394
	16	<b>241,058</b>	<b>187,394</b>

These accounts are approved by the trustees and signed for on their behalf by :

  
 F Nicholson  
 Trustee

29/10/2024  
 Date

  
 S Theobald (Honorary Treasurer)  
 Trustee

29/10/2024  
 Date

## **NOTES TO THE ACCOUNTS**

### **Accounting Policies**

#### **Charity information**

The Nottingham Operatic Society is a charity registered with the Charity Commission on 3 October 1968.

#### **Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate

#### **Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **Incoming resources**

Income from theatre ticket sales is included in incoming resources in the period in which the relevant show takes place.

#### **Resources expended**

Expenditure is included on an accruals basis, under headings that aggregate all costs relating to the category.

#### **Fixed assets**

Fixed assets are capitalised where they can be used for more than one year and have a cost of at least £250. These items are

#### **NOTE 1**

##### **Other donations**

##### **Fundraising**

<b>2023</b>	<b>2022</b>
£	£
407	2,001
<u>407</u>	<u>2,001</u>

#### **NOTE 2**

##### **Annual production**

##### **Box Office Sales**

##### **Programme Sales**

##### **Advertisements**

##### **T Shirts**

##### **DVDs (see deferred income)**

£	£
175,362	101,572
3,900	2,798
40	20
1,891	1,970
1,201	-69
<u>182,394</u>	<u>106,291</u>

## NOTES TO THE ACCOUNTS

NOTE 3	2023	2022
	£	£
<b>Annual production costs</b>		
Fees & Honoraria (Incl Producer & Lighting design)	2,000	5,850
Orchestra & MD	-	10,394
Adverts & Photography	4,660	5,839
Scenery & Props	-	19,384
Costumes, Wigs & Make Up	-	6,211
Stage Expenses	585	64,952
Royalties	-22,191	17,096
Room Hire	3,231	6,562
Scores	100.00	2,158
Show Insurance	-	302
T Shirts	1,602	982
Nottingham Operatic Productions Commission Fee	145,131	
	<u>135,118</u>	<u>139,731</u>
<b>Surplus / Deficit On Productions</b>	<u>47,276</u>	<u>(33,440)</u>
 NOTE 4		
<b>Governance costs</b>		
Accountancy - Independent Examination Fees	<u>3,090</u>	<u>2,460</u>
 NOTE 5		
<b>Income from Social Activities</b>		
Anniversary Dinner	4,566	-
After Show Party	-	435
Social	<u>4566</u>	<u>435.00</u>
 NOTE 6		
<b>Costs of social activities</b>		
Anniversary Dinner	5,105	-
After Show Party	-	400
	<u>5,105</u>	<u>400.00</u>
 NOTE 7		
<b>Support costs</b>		
Insurance	536	1,843
NODA & Making Music fees	496	307
Archival recording / DVDs	179	2,101
Website and digital subscriptions	1,332	810
Bank Charges	122	122
Sundries	365	857
	<u>3,030</u>	<u>6,039</u>
 NOTE 8		
<b>Profit / Loss On Social Activities</b>	<u>-539</u>	<u>35.00</u>

## NOTES TO THE ACCOUNTS

NOTE 9	<b>2023</b>	<b>2022</b>
<b>Interest from short term deposits</b>	<b>£</b>	<b>£</b>
Virgin Money Charity Deposit	70	6
Mansfield BS Community Deposit	1,003	595
Shawbrook Bank / CAF Online	0	296
	<b>1,073</b>	<b>897</b>
NOTE 10		
<b>Fixed Assets</b>	<b>Fixtures,</b>	<b>Total</b>
Cost brought forward	20,550	20,550
Additions	-	-
Disposal	-	-
	<b>20,550</b>	<b>20,550</b>
Depreciation brought forward	20,387	20,190
Depreciation charge	163	196
Depreciation On Disposal	-	-
	<b>20,550</b>	<b>20,387</b>
Net Book Value	<b>0</b>	<b>163</b>
NOTE 11		
<b>Debtors</b>		
Outstanding production income	-	451
Outstanding wig hire income	-	61
Outstanding income from social activities	-	260
	-	772
<b>Prepayments</b>		
Deposits (Theatre. Show. Fees & Scenerv Licenses)	-	8,308
Advertising	-	4,483
Website and digital subscriptions	263	732
Insurance	511	-
Deferred income	-	53
	<b>774</b>	<b>13,576</b>
<b>Other Debtors</b>		
Reimbursement due from Nottingham Operatic Productions	8,804	-
Loan due from Nottingham Operatic Productions	34,869	-
	<b>43,673</b>	<b>-</b>
NOTE 12		
<b>Creditors (accruals)</b>		
Trade Creditors	706	-
Theatre Royal staging costs (NCC late invoice)	-	60,790
Royalties (2017 production)	-	22,691
Accountancy	2,700	2,310
NODA	-	230
Deferred Income	135	1,173
	<b>3,541</b>	<b>87,194</b>

## NOTES TO THE ACCOUNTS

### NOTE 13

#### **Investments (short term deposits)**

Virgin Money Charity Deposit	18,195	8,562
Mansfield BS Community Deposit	85,000	85,000
	<b>103,195</b>	<b>93,562</b>

### NOTE 14

#### **Reserves**

Opening Reserves	187,394	201,423
Net movement in funds	53,664	-14,029
Closing Reserves	<b>241,058</b>	<b>187,394</b>

### NOTE 15

#### **Restricted Funds**

	Brought Forward	Income	Expenditure	Carried Forward
£	£	£	£	£
Bequest	-	-	-	-

### NOTE 16

#### **Analysis of net assets between funds**

	Tangible Fixed	Net current	Carried Forward
£	£	£	£
Unrestricted	-	241,058	241,058
Restricted	-	-	-
	<b>241,058</b>	<b>241,058</b>	<b>241,058</b>

### NOTE 17

#### **Other Information**

##### Trustee Emoluments

No remuneration was paid to the Trustees (2022: £nil). Expenses of £7,002 were reimbursed to 4 trustees (31/12/2022: £6,376) during the year. These are payments to suppliers where only credit or debit card can be used. It is becoming difficult to use cheques for suppliers, and the HSBC charity bank account does not have a debit card to facilitate Trustees indemnity insurance is part of our insurance cover through Making Music.

##### Staff Costs

The Society has no employees (31/12/2022: £nil) and therefore has no staff costs.

##### Control

Ultimate control of the Society lies with the Trustees who are responsible for the Society's affairs.

##### Related parties

As mentioned in the trustees report through its trade body, Making Music, the Society started the process to claim Theatre Tax Relief for its 2023 production. This required us to set up a separate limited company (Nottingham Operatic Productions Ltd) to make the claim with HMRC. Four of the trustees are directors of this company. This company was incorporated in March 2023. As a result, some production expenditure was incurred prior to that date, and is not part of the TTR claim. Production costs charged by Nottingham Operatic Productions Limited to Nottingham Operatic Society were £145,131 and there is a closing amount owed to Nottingham Operatic Society by Nottingham Operatic Productions Limited of £43,673.

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NOTTINGHAM OPERATIC SOCIETY

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 12.

#### 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 record; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Melvin Bailey FCCA, DChA  
Rogers Spencer  
Chartered Accountants  
Newstead House  
Pelham Road  
Nottingham  
NG5 1AP

Dated: 30/10/24